March 1, 2019

Beneficiaries of S Corp Stock

Carl Merino co-authored an article, entitled "Beneficiaries of S Corp Stock," published in the March 2019 edition of the New York State Bar Association (NYSBA) Journal. The article focuses on a change in the permissible current beneficiaries of certain trusts that hold S corporation stock in light of the Tax Cuts and Jobs Act (TCJA).