



February 23, 2022

A Work of Art: Preserving Private Foundations by Prohibiting Self-Dealing

Day Pitney attorneys Andrew M. Nerney and Anna Rothfus Merin co-authored the article, "A Work of Art: Preserving Private Foundations by Prohibiting Self-Dealing," published by *WealthManagement.com*. In the article, they discuss a recently published private letter ruling wherein the IRS clarified rules around undistributed income of a private foundation and incidental and tenuous benefits received by disqualified persons.

Read the full article [here](#).

Authors



Anna Rothfus Merin

Associate

West Hartford, CT | (860) 313-5790

amerin@daypitney.com