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Check the Box Elections for Non-U.S. Business Entities

Stephen Ziobrowski, Andrew Wogman, Carl Merino, Aaron Kriss and Matthew Woodbury authored an article, "Check the Box Elections for Non-U.S. Business Entities," which was published in the *Journal of International Tax, Trust and Corporate Planning*. The article focuses on the use of entity classification elections, commonly known as 'check the box' elections, for non-U.S. business entities. As the authors discuss, these elections, which may be made retroactively or prospectively, are very useful in permitting U.S. taxpayers to invest in non-U.S. business entities without running a foul of punitive tax rules designed to discourage U.S. persons from hiding assets in offshore corporations or deferring U.S. tax through offshore entities. Entity classification elections have numerous practical applications, which are discussed in depth.

Authors



Carl A. Merino
Partner

New York, NY | (212) 297-5829

cmerino@daypitney.com