

August 1, 2014

Exemption From PFIC Regime for Indirect Ownership Expanded

Carl Merino co-authored an article, "[Exemption From PFIC Regime for Indirect Ownership Expanded](#)," for the *Journal of Accountancy*. The article discusses proposed amendments to U.S. Treasury regulations clarifying how shares of a passive foreign investment company held through tax-exempt organizations, plans, and accounts will be excluded from the passive foreign investment company rules.

Authors



Carl A. Merino
Partner

New York, NY | (212) 297-5829

cmerino@daypitney.com