

Cryptocurrency and other digital asset funds for U.S. investors

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Davis Polk partner Greg Rowland co-authored the chapter “Cryptocurrency and other digital asset funds for U.S. investors” in *Global Legal Insights’ Blockchain & Cryptocurrency Regulation 2026*. The chapter outlines the current U.S. regulatory and tax framework applicable to cryptocurrency and other digital asset investment funds offered to U.S. investors and how those regulatory and tax considerations affect fund-structuring decisions.

Partner Patrick Sigmon and counsel Joel Kuzniecky and Leon Salkin also contributed.

[Read the full chapter](#)