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Key considerations and relevant ambiguities for fund managers under the final carried interest regulations

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Davis Polk partners David Schnabel and Patrick Sigmon and counsel Ethan Goldman recently authored “Key Considerations and Relevant Ambiguities for Fund Managers Under the Final Carried Interest Regulations” in *Private Equity Law Report*. In the article, they provide an overview of key features, exceptions and issues for private equity sponsors to understand in connection with the final regulations on the taxation of carried interest under Section 1061, issued by the IRS on January 7, 2021.

Read the full article