

Firm Events | February 26, 2021 | 8:00 AM - 9:00 AM ET

## Update on Section 1061 Carry Regulations

### SPEAKERS

[Morgan Klinzing](#)

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**Friday, February 26 • 1:00 – 2:00 p.m. ET**

Section 1061 imposes a three year holding period requirement in order for carried interest holders to recognize long-term capital gain. This webinar will address the final regulations on Section 1061 that were released on January 7th, focusing on the changes and updates from the Proposed Regulations that were released last fall.

Learning objectives will include:

- When co-investment in funds with targeted allocations can meet the exception from 1061 for capital interests.
- Whether partnership interests purchased with funds borrowed from partners avoid 1061.
- Understanding the favorable updates to the look-through rules.

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