

# Tax Notes Reports on Eric Sloan Discussing Tax Risks and Benefits of Partnership Acquisitions of C Corporations

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Tax Notes

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Partner Eric Sloan recently spoke at a PLI conference about the tax risks and benefits of partnership acquisitions of C corporations. As reported in [Tax Notes](#) (subscription required), he addressed a letter ruling from 2011 stating that an individual who is a partner in an aggregator owns what its partners own, but taxpayers must first apply the rule that attributes the stock up to the ultimate owners of the private equity funds. This means that the partners in the aggregator partnership “own nothing other than what the individuals own,” Eric said, and that the letter ruling “reached a perfectly sensible result from a tax policy perspective.”

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