

Webcast: Hot Topics in Tax: New Regulations Under Section 892

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Join our lawyers for a recorded briefing covering several tax practice topics, including proposed regulations under Section 892 on effective control and debt acquisitions, final regulations under Section 892 on commercial activities, and practical considerations for sovereign wealth funds and their investment partners.

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PANELISTS: **Kathryn Kelly** is a partner in the New York office of Gibson Dunn and is a member of the firm's Tax Practice Group. Kathryn represents clients in a broad range of tax matters, including public and private mergers and acquisitions, cross-border transactions, restructurings, and financing transactions. **Daniel Zygielbaum** is a partner in the Washington, D.C. office of Gibson Dunn. He practices in the firm's Tax Practice Group and is also a member of the firm's REIT Practice Group. Dan's practice focuses on tax planning for investment funds and real estate, including fund formations, continuation fund transactions, GP-stakes deals, fund recapitalizations, fund secondary transactions, REITs, real estate joint ventures, and cross-border real estate investments. He also advises clients on the tax aspects of financings, public and private M&A, joint ventures, and capital markets transactions, and has represented clients in tax audits and Congressional investigations. Dan's clients include private equity, real estate and venture fund sponsors, REITs, sovereign wealth funds, real estate investors, developers, managers, and lenders, and other public and private companies. **Yara Mansour** is an associate in the New York office of Gibson Dunn. She is a member of the firm's Tax Practice Group. © 2026 Gibson, Dunn & Crutcher LLP. All rights reserved. For contact and other information, please visit us at www.gibsondunn.com. Attorney Advertising: These materials were prepared for general informational purposes only based on information available at the time of publication and are not intended as, do not constitute, and should not be relied upon as, legal advice or a legal opinion on any specific facts or circumstances. Gibson Dunn (and its affiliates, attorneys, and employees) shall not have any liability in connection with any use of these materials. The sharing of these materials does not establish an attorney-client relationship with the recipient and should not be relied upon as an alternative for advice from qualified counsel. Please note that facts and circumstances may vary, and prior results do not guarantee a similar outcome.

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