
Jason Schwartz Quoted in *9fin* on CLO Tax Considerations

Date: 02/25/26

Cahill partner Jason Schwartz was quoted in *9fin*'s article, "Tax Strategies Come into Play as Family Offices Eye CLOs," discussing key tax considerations for family offices investing in CLO equity.

The article explores the growing interest among family offices in collateralized loan obligations (CLOs), particularly CLO equity, and the complex tax considerations that can accompany these investments. Addressing the tax treatment of CLOs as passive foreign investment companies (PFICs), Jason noted that without a Qualified Electing Fund (QEF) election, investors are "subject to very onerous tax consequences."

He also highlighted the potential for mismatches between taxable income and cash flow, observing that "for a family office that is just getting started with CLOs, it could come as a surprise that there will be any difference, let alone a big difference."

To read the full article, click [here](#).

Attorney

- Jason Schwartz

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