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Proposed Regulations Affect Foreign-Owned Disregarded Entities

Stephen Ziobrowski authored an article, "[Proposed Regulations Affect Foreign-Owned Disregarded Entities](#)," for *Trusts & Estates*. The article is about the Department of the Treasury's proposed regulations that would impose reporting and record-keeping obligations on foreign-owned disregarded entities formed in the United States. The proposed regulations are one piece of a multi-pronged effort by the U.S. Treasury to increase transparency in global financial reporting. The Treasury indicated in the proposed regulations that it's also considering changes to corporate, partnership and other information returns to require identification of all foreign and domestic disregarded entities owned by the filer of the return.

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