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# Reporting Requirements for Foreign Trusts

Dina Kapur Sanna wrote a chapter entitled "Reporting Requirements for Foreign Trusts" which will be published in the February 2017 issue of the *ALI CLE Estate Planning Course Materials Journal.* In the article, Sanna outlines in great detail all the reporting requirements applicable to U.S. persons who transfer assets to or receive distributions from foreign trusts or who receive gifts from foreign donors. In the article, Sanna includes background information on the requirements, a list of useful terms to know when reading them, relevant forms to be filed by a U.S. grantor of a foreign trust, U.S. owner of a foreign trust, executor of a U.S. decedent's estate in respect of a foreign trust, trustee of a foreign trust with U.S. owner or with U.S. beneficiaries, U.S. beneficiaries of a foreign trust, and U.S. recipients of gifts from foreign persons as well as additional forms to be filed in respect of underlying structures. Sanna also provides an executive summary of reporting for a foreign trust structure at the conclusion of the article.

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