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## The New Form 5472 Reporting Requirements: Are your clients ready?

Dina Kapur Sanna and Carl Merino authored an article, "[The New Form 5472 Reporting Requirements: Are your clients ready?](#)," for *Trusts & Estates*. The article discusses the new Form 5472 reporting requirements for wholly owned LLCs and other U.S. disregarded entities with foreign owners and implications for nonresidents who use such entities to hold real estate and other assets.

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