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## New Filing Requirements for Foreign-Owned Disregarded Entities

Dina Kapur Sanna and Carl Merino co-authored an article, "[New Filing Requirements for Foreign-Owned Disregarded Entities](#)," for *Trusts & Estates Magazine*. The article discusses new Treasury regulations requiring domestic disregarded entities with foreign owners to file Form 5472 information returns with the IRS identifying their foreign owners. As the article explains, these new reporting requirements are part of a multinational effort to combat money laundering and increase transparency. Going forward, it will be more difficult for foreign nationals and entities to park cash and other assets in U.S. limited liability companies without triggering a reporting obligation.

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