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Exemption From PFIC Regime for Indirect Ownership Expanded

Carl Merino co-authored an article, "Exemption From PFIC Regime for Indirect Ownership Expanded," for the *Journal of Accountancy*. The article discusses proposed amendments to U.S. Treasury regulations clarifying how shares of a passive foreign investment company held through tax-exempt organizations, plans, and accounts will be excluded from the passive foreign investment company rules.

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