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attribution of
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definition of
disqualified for
purposes of these 35
percent ownership
rules an individual will
be treated as a
constructive owner
only if that individual
himself or herself is a
substantial contributor
a foundation manager
or a 20 percent owner
of the bined voting

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(a) United States

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persons A and B, and domestic corporation M, own 9 percent, 32 percent, and 10

percent, respectively, of the one class of stock in foreign corporation R. A also owns 10 percent of the one class of stock in M Corporation. For purposes of determining whether A is a United States shareholder with respect to R Corporation, 10

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percent of the
10-percent interest of
M Corporation in ...

**26 CFR § 1.958-2 -
Constructive
ownership of stock. |
CFR ...**

(b) For the restriction
on the applicability of
the family and
partnership ownership
rules of this section,
see paragraph of §
1.544-1. For rules
relating to constructive
ownership as actual

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ownership, see §
1.544-6.

**26 CFR § 1.544-3 -
Constructive
ownership by reason
of ...**

Family Attribution &
Constructive
Ownership. Form 5471
Family Attribution &
Constructive
Ownership: While IRS
Form 5471 is a difficult
form to begin with, the
family attribution and
constructive ownership

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rules make it even more complicated. The concept of Family Attribution is the idea that when certain family members (individuals or other related business) own shares in a business, the ...

Family Attribution & Constructive Ownership 5471 & CFC

The change to the
section 958(b)

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ownership rules impacted these rules, by expanding or contracting their applicability in a manner not contemplated when the underlying rules were enacted. The proposed regulations revise 10 regulations outside of subpart F that were affected by the section 958(b)(4) repeal, generally by providing ...

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**Repeal of section
958(b)(4); Rev. Proc.
2019-40 - KPMG ...**

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adventure as without
difficulty as experience
about lesson,
amusement, as
capably as covenant
can be gotten by just
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The only reason that
the U.S. corporation
has a filing
requirement is because
the constructive
ownership rules of Reg.
§ 1.6038-2(c) made

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this a requirement (true in our example); and The real shareholder (the person who owns 100% of the stock of both corporations) reports everything on a Form 5471 (we hope this is true).

Form 5471, Constructive Ownership, and Exceptions ...

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Foreign owned directly
or indirectly by or for
members of the
individual's family,
which consists of
brothers, sisters,
spouse, ancestors and
lineal descendants.
Constructive ownership
rules and related party
... The U.S. Person is
Required to File Solely
Because of
Constructive
Ownership.

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The rule relating to family attribution may not be reapplied. Thus, if a person is considered a construction owner of a

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partnership interest only if the family attribution rules were applied more than once, that person is not a constructive owner of the interest.

Constructive ownership rules and related party ...

There are exceptions to the constructive ownership rule if the related person is a foreign individual.

However, the TCJA

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repealed an important provision related to the stock attribution rules from foreign persons to U.S. entities owned by such foreign person. This change can cause unintended consequences when looking at constructive ownership.

Determining the Category of Filer for Form 5471 With ...

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constructive ownership

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rules for foreign The only reason that the U.S. corporation has a filing requirement is because the constructive ownership rules of Reg. § 1.6038-2(c) made this a requirement (true in our example); and The real shareholder (the person who owns 100% of the

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[PDF] untangling the constructive ownership rules for foreign The only reason that the U.S. corporation has a filing requirement is because the constructive ownership rules of Reg. § 1.6038-2(c) made this a requirement (true in our example); and The real shareholder (the person

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“Untangling the
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Information Returns,”
Journal of Taxation,
September 2012
“Using Inconsistent
Regulations as a
Defense Against 5471
Information Reporting
Penalties,” Journal of
International Taxation ,
March 2012

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form 8865 constructive ownership rules. In the instructions for form 8865 , page 4, "Constructive ownership" it says that

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rules of section 267(c)
apply, so that for
example interest
owned by my sister ...
read more

Question about Form 8865 Category filing requirements

§318. Constructive
ownership of stock (a)
General rule. For
purposes of those
provisions of this
subchapter to which
the rules contained in
this section are

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expressly made
applicable-(1) Members
of family (A) In general.
An individual shall be
considered as owning
the stock owned,
directly or indirectly,
by or for-

[USC02] 26 USC 318: Constructive ownership of stock

For purposes of
determining a 50%
interest, the
constructive ownership
rules described below

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apply. 10% interest. A 10% interest in a partnership is an interest equal to: 10% of the capital, 10% of the profits, or 10% of the deductions or losses. For purposes of determining a 10% interest, the constructive ownership rules described below apply.

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ecf8427e.
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