



## The IRS issues Chapter 4 Regulations on verification and certification requirements

### Closing the distance

The Internal Revenue Service has issued the Regulations relating to the verification and certification requirements for sponsoring entities of foreign financial institutions and certain non-financial foreign entities, trustees of certain trustee-documented trusts, registered deemed-compliant foreign financial institutions, and financial institutions that implement consolidated compliance programs. The regulations are expected to be made available online at the web page of the Federal Register on March 25, 2019.

We will provide a more detailed write-up regarding the new regulations in the coming days.

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