



TaxNewsFlash

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IRS practice unit: Taxation of beneficiary of a foreign non-grantor trust

The IRS Large Business and International (LB&I) division publicly released a “practice unit”—part of a series of IRS examiner “job aides” and training materials intended to describe for IRS agents leading practices about tax concepts in general and specific types of transactions.

The title of the “process” unit (as referred to by the IRS) is:

- *Taxation of Beneficiary of a Foreign Non-Grantor Trust*

Read the process unit on the [IRS practice unit webpage](#) (posting date of November 30, 2023).

The process unit provides an overview of the steps needed to determine how to tax a beneficiary of a foreign non-grantor trust on distributions received from the trust.

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