

STRUCTURING U.S. BUSINESS INVESTMENTS AND OPERATIONS FOR FOREIGN PERSONS

The United States taxes income on either of two bases: residence and/or source of income. By choosing from a multitude of entity and structural alternatives, foreign investors can significantly influence the timing and level of taxes payable to the United States. These structures can also satisfy a number of non-tax objectives, including confidentiality, information reporting, business and family concerns, political risks, exchange control laws and operational efficiencies.

Marks Paneth & Shron LLP develops customized structural plans to meet these tax and non-tax goals. Our team of international specialists offers integrated advice on all areas affected by the nature of investments or operations. Our intricate knowledge base of the interplay between the laws of onshore/offshore jurisdictions and the U.S. allows us to work quickly, cost-effectively and thoroughly. We address issues and generate solutions that others miss.

Services Offered:

- Analysis of Structural Alternatives, Including Use of Foreign Holding Companies, Offshore Entities and Trusts, Tax Treaties
- Subsidiary versus Branch Comparisons
- Pre-Immigration Tax Planning
- Planning for the Purchase of Sales of U.S. Real Estate
- Planning for the Purchase and Sale of Business Interests
- Integration of Ownership Structures and Portfolio Management
- Satisfaction of Home Country Objectives
- Minimization of Global Withholding Taxes
- Branch Profits Tax Planning
- Reorganization of Existing Structures
- Avoiding U.S. Tax Jurisdiction on Imported Products
- Tax Treaty Planning
- State and Local Income and Ancillary Tax Planning and Compliance
- Multi-State Tax Planning
- Accounting and Auditing of Multi-Jurisdictional Operations
- Tax Compliance
- International Estate Planning and Compliance
- Representation Before Tax Authorities
- Accessing Tax Advantaged Investments Without Compromising Rates of Return
- Offshore Insurance Products
- Analysis of Impact of Change in Residence on Ownership Structures
- Corporate Finance