

# INBOUND AND OUTBOUND EXPATRIATE TAX RETURN PREPARATION AND CONSULTING

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The United States taxes its citizens on their worldwide income whereas most other jurisdictions do not. As all jurisdictions subject persons working in that country to local income taxation, the competing tax regimes can create the potential for double taxation. The very existence of multiple tax jurisdictions creates mechanisms for avoiding tax through various income tax planning techniques.

Marks Paneth & Shron LLP has specialized experts that can assist in structuring overseas assignments, in minimizing the tax costs of expatriates and in putting the expatriate's minds at ease that their global tax responsibilities are being properly addressed in a timely fashion. Our proprietary tools facilitate multi-jurisdictional tax compliance, simplify the understanding by employees and provide uncompromised confidentiality to both employers and employees, alike. Through our close-knit network of tax advisors throughout the world, we can seamlessly arrange for all necessary international tax compliance and the efficient exchange of information between tax preparers.

## Services Offered:

- Preparation of United States Federal, State and Local Income Tax Returns
- Liaison with Foreign Tax Preparers
- Foreign Tax Credit Planning
- Foreign Earned Income Tax Exclusion Planning
- Foreign Housing Exclusions and Deduction Planning
- Modeling of Foreign Tax Credit Versus Foreign Earned Income Exclusion Dichotomy
- Planning for Taxation of In-Kind Benefits
- Strategies for Moving Expense and Away from Home Expense Deductions
- Tax Planning for Gross-Ups of Employer Provided Benefits and Expenses
- Income Tax Treaty Planning
- Pre-Immigration Tax Planning
- Pre-Emigration Tax Planning
- Impact of Special Expatriation Rules
- International Social Security Planning
- Estate and Gift Tax Consulting
- Planning for Taxation of Investment Income
- Scale-Down of Foreign Tax Credits
- Analysis of the Impact of Employer Tax Equalization Policies
- Structuring of Real Property Transactions
- Withholding and Cash Flow Planning