

RESTRUCTURING TAX PLANNING FOR CORPORATIONS OPERATING OVERSEAS

Changes in business, ownership and political circumstances can often necessitate changes in operating structure. Such changes can often trigger significant tax costs, even in circumstances where there is no change in ownership or in the underlying business, itself. Failure to make changes often results in tax and operational inefficiency.

Marks Paneth & Shron LLP assists businesses in minimizing the global tax costs of changes to their business structures. We generate and implement solutions that ensure predictable tax results. Our experts can guide such companies through the entire process and ensure that changes are made tax efficiently and with minimal interruption to the underlying business.

Services Offered:

- Identification of Structural Alternatives to Address Business and Tax Objectives
- Implementation of Solutions in All Relevant Jurisdictions
- Analysis of Impact of Controlled Foreign Corporation and Passive Foreign Investment Company Rules
- Analysis Regulatory Limitations on the Ability to Utilize Statutory Non-Recognition Provisions
- Requesting of Private Letter Rulings
- Analysis and Minimization of Tax Implications in Foreign Jurisdictions
- Information Reporting and Compliance
- Foreign Tax Credit Planning
- Analysis of Impact of Available Tax Elections
- Calculation of Estimated Tax Liabilities Under all Scenarios and Quantification of Tax Impact of Available Elections
- Impact of Tax Treaties
- Minimization of Global Withholding Taxes
- Documentation of Compliance with U.S. Judicial Doctrines
- Analysis of Potential Alternative Characterizations of Transactions and Development of Solutions to Address Issues That Arise
- Analysis of and Coordination with Corporate Law of Foreign Jurisdictions
- Coordination with Advisors in Foreign Jurisdictions
- Tax Research and Documentation to Support Analysis of Factual Determinations