

STRUCTURING FOREIGN OPERATIONS OF UNITED STATES PERSONS

Foreign investment of United States persons is subject to a series of complex laws, disclosures and tax filing requirements. While the aim of these rules is to prevent unwarranted income tax deferral or tax avoidance, and to avoid double taxation of the same income, these results are often difficult to achieve.

Marks Paneth & Shron LLP specializes in assisting U.S. investors in simplifying and minimizing the global tax implications of overseas operations. Our close working relationship with professionals around the globe allows us to provide a "one stop shop" in ensuring an orderly and expeditious establishment of overseas operations.

Services Offered:

- Selection of Jurisdiction, Including Thorough Analysis of Tax and Non-Tax Differences of Alternative Locations
- Establishment of Tax Efficient Ownership and Operational Structure
- Analysis of Structural Alternatives, Including Use of Foreign Holding Companies, Offshore Entities and Trusts, Tax Treaties
- Subsidiary versus Branch Comparisons
- Analysis of Impact of Controlled Foreign Corporation and Passive Foreign Investment Company Rules
- Global Planning for Repatriation of Earnings
- Minimization of Global Withholding Taxes
- Tax Deferral Strategies
- Foreign Tax Credit Planning, Including Use of Multi-Tiered Structures and Structures for Maximizing Credit Utilization from High and Low Tax Jurisdictions
- Foreign Tax and Information Filing Compliance
- Organizations, Reorganizations and Dispositions of Controlled Foreign Corporations
- Reorganization of Existing Structures
- Alternative Minimum Tax Planning
- Tax Services for Outbound and Inbound Expatriate Employees
- Global Payroll and Social Security Tax Planning
- Accounting and Auditing of Global Operations
- Planning for Intercompany Transactions
- Advisory Services for Local Business Practice and Customs
- Planning for Export Sales
- Income Tax Treaty Planning
- Jurisdictional Analysis
- Non-Tax Compliance Obligations