

# INTERNATIONAL TAX CHECKLIST

FOREIGN COMPANIES ENTERING THE U.S. MARKET SHOULD CONSIDER THESE IMPORTANT FACTORS:

- Choice of entity, i.e. branch, LLC, corporation, or partnership
- Effective tax rates, for both companies and individuals
- Payroll tax details, pension contributions, and employee fringe benefits
- Disclosure requirements under U.S. tax law and the penalties for non-compliance
- Numerous types of taxation: sales and use taxes; employment; property; state and local taxes
- U.S. generally accepted accounting principles vs. International Financial Reporting Standards
- Foreign investment in US real property analysis
- Visa and immigration issues; work authorizations to border control processes, and more.
- Health insurance and other employee challenges
- Transactions with the home office, affiliates, and other related parties

U.S. COMPANIES ENTERING FOREIGN MARKETS SHOULD CONSIDER THESE IMPORTANT FACTORS:

- Foreign country tax rates, tax credits, and the impact of tax treaties
- International tax structuring and entity organization
- U.S. export incentives – IC-DISC
- Accounting infrastructure for reporting to the U.S. home office
- Foreign currency gains and losses
- Seconding of employees overseas, hiring of overseas workers
- Tax equalization and/or tax protection agreements for employees; hypothetical tax calculations and international assignment tax services
- Protection of intellectual property, trade names and trademarks
- Transfer pricing considerations
- VAT/GST analysis

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