

INTERNATIONAL TAX CHECKLIST

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

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

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

1. Foreign country tax rates, tax credits, and the impact of tax treaties
2. International tax structuring and entity organization
3. U.S. export incentives – IC-DISC
4. Accounting infrastructure for reporting to the U.S. home office
5. Foreign currency gains & losses
6. Seconding of employees overseas, hiring of overseas workers, and the related issues
7. Tax equalization and/or tax protection agreements for employees; hypothetical tax calculations & international assignment tax services
8. Protection of intellectual property, tradenames and trademarks
9. Transfer pricing considerations
10. VAT/GST analysis

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