



## GLOBAL LANDSCAPE. CONSTANT CHANGE.

More than ever, international companies must implement cross-border tax strategies to guide their respective business through change on the global stage. It also takes a team of highly experience professionals who have deep knowledge and experience and awareness in various tax issues rising from a constant change of regulation, expansion, changes to business structure, international expansion, mergers, acquisitions, cost of doing business in global markets and various other business-related business structures and strategies. Our team of professionals keep abreast of developing international and domestic tax laws and legislation to guide our clients through sound and resilient advice.



### CROSS BORDER Mergers & Acquisitions

In the ever expanding global network, multinationals are constantly identifying key business opportunities by acquiring and merging with foreign businesses that align, enhance, and diversify their operations. Our team has the capability in advising your business on any type of overseas transactions, including mergers, acquisitions, joint ventures, or divestitures. Through our partners at PrimeGlobal, we are aligned to provide cross-border services for your international merger or acquisitions, such as due diligence, pre-acquisition structuring including tax modeling, financing, post-acquisition integration, and tax reporting.



### U.S. OFFSHORE Tax Deferral Planning

Many U.S. multinational companies structure their operations such that its non-U.S. or foreign earnings are deferred from current U.S. taxation typically in a low-tax jurisdiction with the cash re-deployed or used to fund future expansion outside the U.S. However, the current U.S. tax laws (specifically, the Global Intangible Low Taxed Income ("GILTI") and the subpart F provisions) make it difficult for U.S. multinationals to defer its income from current U.S. taxation. At SingerLewak, we have the breadth and depth of experience to advise you on structuring an offshore deferral structure in the most efficient manner. Specifically, we have vast experience in designing and implementing intellectual property ("IP") holding and licensing companies in low-tax jurisdictions that often time results in a long-term and sustainable reduction in a U.S. multinational' overall effective tax rate.



### TRANSFER PRICING Planning & Documentation

As a multinational entity's ability to conduct business across borders with its affiliates and related parties gets easier, countries are implementing more and more regulations leading to complex transfer pricing requirements. Coupled with the new regulations is enhanced enforcement activities by local country tax authorities to confirm compliance resulting in potential risk management issues if adequate documentation is not in place. Our transfer pricing professionals and Global Allinial Partners work with taxpayers to ensure U.S. and foreign transfer pricing documentation requirements are met by analyzing the arm's length nature of intercompany transactions and compiling those results into transfer pricing reports. In light of recent BEPS initiatives, our professionals can also assist multinationals to prepare global documentation to satisfy the Country-by-Country





## INTERNATIONAL TAX LANDSCAPE

The international tax world is rapidly changing with the introduction of the Tax Cuts & Jobs Act ("TCJA") as well as proposed legislation like the Base Erosion Profit Shifting ("BEPS") initiative, Common Reporting Standard ("CRS"), and the Foreign Account Tax Compliance Act ("FATCA") which has completely changed the landscape of global taxation. Tax authorities around the world are mobilizing to implement enhanced regulations that are standardized and uniform across jurisdictions. As a result, international tax planning is moving further away from identifying the lowest effective tax rate possible and moving towards a more holistic approach of designing your global structure in a manner that aligns the allocation of profits (in a particular jurisdiction) to the level of operational substance (rather than the legal form of the agreements). Now is the time to review your current tax situation and determine whether realignment in your global structure is needed.



### U.S. INBOUND TAX SERVICES

Our U.S. inbound tax services provide non-resident alien individuals/foreign corporations the opportunity to explore the U.S. as a viable business jurisdiction in which to expand. Our team can help navigate various tax-efficient structures for expansion into the U.S. and the potential reporting obligations coupled with such investment. This includes but not limited to U.S. permanent establishment, effectively connected income to a U.S. trade or business and Foreign Investment Real Property Tax Act ("FIRPTA").



### U.S. INTERNATIONAL TAX COMPLIANCE

Our international tax team has considerable experience in all manners of international tax compliance for U.S. multinationals, U.S. residents, and nonresident aliens. Our services are directed at identifying potential reporting risks that could result in significant penalties and fines, while also determining any missed opportunities in maximizing available benefits. Due to the flexibility of our team, we are primed to either prepare and/or review all manner of international reporting forms. In addition, we have vast experience with international tax compliance remediation projects under the Streamlined Procedures Program.



### INTERNATIONAL TAX Planning For High Net Worth Individuals

Whether you are planning to immigrate to or emigrate from the United States, we are prepared to provide any tax planning assistance necessary to ensure that you effectively navigate the complex income, estate, and gift tax issues related to U.S. residency and citizenship. Pre-immigration tax planning provides a valuable opportunity to future U.S. residents to attain a step up in the basis of their underlying assets held overseas prior to obtaining residency in the U.S. We also assist covered expatriates that will be subject to the "exit tax" pursuant to section 877A and the inheritance tax to the extent the expatriate has U.S. beneficiaries. Contact us prior to entering or leaving the U.S. so that we may work with you to minimize any potential tax effects resulting from the transition.





## WHO WE ARE GLOBAL CAPABILITIES

SingerLewak is a full-service accounting and business advisory firm with a recognized expertise serving middle market companies. SingerLewak holds the distinction of being one of the largest independent accounting and advisory firms headquartered in California and provides services to clients in 50 states and 51 countries. We are one of the nation's 60 largest accounting firms, as well as one of the largest PCAOB registered accounting and advisory firms in California. We are proud to be an independent member of PrimeGlobal. SingerLewak prides itself on providing the highest level of professional service without sacrificing the level of personal attention and focus on the needs of our clients. Our commitment to quality and customer service is paramount to every client relationship. Because we are able to make decisions "timely" and "locally," we are able to react quickly and provide the level of responsiveness that our clients expect and require.



SingerLewak is a member of PrimeGlobal, an award-winning association of independent accounting and business advisory firms, comprised of more than 300 highly successful independent member firms, in over 100 countries, with a combined annual revenue of more than US\$4.3 billion\*. PrimeGlobal provides its independent member firms with tools and resources to help them furnish superior accounting, auditing, tax, and advisory services to clients.

### SL INTERNATIONAL CAPABILITIES

- Global Optimization through Reorganization & Restructuring
- U.S. Offshore Tax Deferral Planning
- Cross Border Mergers & Acquisitions
- U.S. Inbound Tax Services
- Transfer Pricing Planning & Documentation
- U.S. International Tax Compliance
- International Tax Planning for High Net Worth Individuals



### GLOBAL OPTIMIZATION Through Reorganization & Restructuring

We provide your company the opportunity to review its current structure within the global framework and realign business operations to work in a more efficient and streamlined manner through precise reorganization and restructuring planning opportunities. Our team will analyze your current framework and identify alternate global operating structures that work from both a business and legal perspective, while minimizing tax leakage and global reporting requirements. Additionally, we will provide value-added services by applying developing global tax frameworks such as BEPS (including Pillar 1 and Pillar 2 initiatives), CRS, and FATCA.

Entity simplification is yet another area that provides significant tax planning opportunities. Through numerous mergers and acquisitions it is likely that a multinational can find itself with a number of duplicative or extraneous legal entities.



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