

# International Tax

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## RELATED SERVICES

Audit  
Mergers & Acquisitions  
Tax

## PROFESSIONALS

Noel Brock  
Michele Carter  
Jane Chang  
Chris Gays  
Curt Giles  
John Middleton  
Neel Modha  
John Samtoy

Many organizations look for growth opportunities beyond our borders to remain competitive in today's global marketplace. Individuals and businesses looking for investment opportunities abroad need to understand the tax issues and business risks associated with foreign investments. Similarly, foreign investment into the United States requires attention to tax planning and structuring. Global expansion brings opportunities and challenges. Careful attention is required to address the tax implications of international expansion. Whether you are dealing with the issues of an existing operation or new investment, our team of international tax advisors can help you address the outbound and inbound international tax issues that affect partnerships, individuals, trusts, and corporations. Our global reach is extended through our affiliation with Moore Global Network Limited, collectively known as Moore, an international network of over 260 accounting and consulting firms, with over 600 offices, in over 100 countries. This global reach, combined with the team at HCVT, helps ensure that you will have access to technical and industry knowledge required to compete in the today's global marketplace.

Our international tax services include:

- International tax planning and compliance including tax planning considerations due to changes in international law resulting from the Tax Cuts and Jobs Act effective on 1/1/2018, and the CARES Act effective on 3/27/2020
- Anti-deferral regimes (commonly known as subpart F, GILTI and PFIC regimes) analysis
- Inbound tax planning for foreign investment/operations in the United States
- Cross-border financing
- Repatriation of funds analysis
- Foreign tax credit planning and reporting requirements
- Tax treaty planning
- Implementing and optimizing IC-DISC structures for U.S. exporters, including benefiting from the new Foreign Derived Intangible Income ("FDII") deduction

- Foreign Account Tax Compliance Act (FATCA) registration, analysis, implementation and compliance
- Expatriate tax returns preparation
- International mergers & acquisitions
- Reporting and withholding on payments to foreign persons, including FATCA withholding considerations

## Tax Alerts

FinCEN Announces Intention to Require Foreign Bank Account Reporting (FBAR) for Virtual Currency Accounts  
February 5, 2021

IRS LB&I Announces FIPRTA Compliance Campaign  
December 17, 2020

IRS Announces New Individual \$965 Compliance Campaign  
July 13, 2020

Foreign Trust Information Reporting – Filings, Penalties, and Relief  
June 11, 2020

IRS Offers Tax Relief to International Travelers Impacted by Coronavirus  
April 23, 2020

Reporting Relief for Individuals with Tax-Favored Foreign Trusts  
March 10, 2020

Guidance for Tax Counsel and New IRS Regulations: Foreign Tax Credit Limitations Under Section 904  
August 23, 2019

Impact of New GILTI Rules on Partnerships, K-1s, 2018 Returns  
August 12, 2019

Foreign Tax Credit Limitations Under Section 904: New IRS Regulations and Guidance for Tax Counsel  
May 14, 2019

Managing GILTI: New Regulations Present an Opportunity for Individual Taxpayers to Mitigate the U.S. Taxation of GILTI  
March 25, 2019

New Guidance on Global Intangible Low-Taxed Income (GILTI)  
February 22, 2019

Foreign Derived Intangible Income  
July 10, 2018

FATCA, What are the Foreign Account Tax Compliance Requirements? *An Update*  
November 11, 2016

Foreign Bank Account Reporting (“FBAR”)  
August 18, 2015

FATCA, What are the Foreign Account Tax Compliance Requirements?  
August 7, 2015

Is Implementing an IC-DISC the Right Strategy for Your Export Business?  
July 23, 2015