



Michele Carter

PARTNER

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PRACTICE AREA & SPECIALIZATION

International Tax

INDUSTRIES SERVED

High Net Worth
Individuals and Family
Offices
Private Equity &
Investment Advisory
Media & Entertainment
Professional Services
Firms
Technology

CREDENTIALS AND CERTIFICATIONS

CPA, California, Illinois
Illinois Bar Association
(Inactive)

EDUCATION

JD, University of Illinois
College of Law
BS, Accounting, DeVry
Institute of Technology

Michele has over 20 years of experience specializing in international tax consulting and compliance services. She has diverse experience serving public and private multinational clients in a variety of industries, including entertainment, professional services, retail, manufacturing, technology, and private equity.

Michele helps multinational individuals and their closely held businesses with tax-efficient planning and structuring. For business clients, Michele has experience addressing issues related to establishing foreign operations, structuring for foreign acquisitions and dispositions, planning for non-US persons doing business in the United States, addressing cross-border financing needs, and assisting clients with tax-efficient repatriation planning.

From an individual tax perspective, Michele has extensive experience in assisting clients to determine their residency under US domestic law and applicable income tax treaties. She helps clients comply with US reporting requirements for income from foreign trusts, gifts received from foreign persons, foreign bank accounts, foreign financial asset reporting under FATCA, and prepares expatriate tax returns claiming an exclusion for foreign earned income.

Michele assists clients with their US reporting requirements and performs calculations related to withholding on payments made to foreign persons, foreign tax credits, subpart F and Section 956 income inclusions, passive foreign investment companies (PFICs), foreign earnings and profits, and basis studies. Michele provides tax provision preparation assistance for clients with international operations.

Prior to joining HCVT, Michele was with KPMG in their international tax practice for over ten years. She has a law degree from the University of Illinois and a bachelor's degree in accountancy. Michele is a Certified Public Accountant in California and Illinois.

Professional and Community Involvement

American Institute of Certified Public Accountants

Tax Alerts

Foreign Bank Account Reporting ("FBAR")
August 18, 2015

U.S. Tax Filings for Foreign Entities
June 4, 2015