



U.S. Outbound International Tax Services

ASKFROST.COM

Peter Palsen
International Tax Professional
Peter.Palsen@AskFrost.com
(410) 497-5947

William Inchoco
International Tax Professional
William.Inchoco@AskFrost.com
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What You Need to Know

To effectively navigate the complex international tax laws, Frost Law offers clients a broad range of international tax services. We help our clients understand the laws and regulations and meet their compliance and reporting obligations. More importantly, we help them identify and reduce their tax risks and implement sound, practical, and efficient tax strategies that will address their needs today and into the future.

Our approach combines strong understanding of our client's business, the economic environment, and technical tax knowledge in different jurisdictions. We assist multi-national organizations and high-net worth individuals engage in tax planning to minimize overall tax burden.

Outbound Tax Services

Outbound
Tax Planning

Anti-deferral
Strategies

Foreign Tax
Credit
Utilization

Tax Treaty
Planning

International M&A
and Group
Reorganization

Transfer
Pricing

VAT/GST
Advisory

International Tax
Controversy and
Remediation
Assistance

Puerto Rico
Business
Opportunity
& Incentives

Outbound Tax Planning

U.S. headquartered companies and HNW U.S. persons wishing to establish presence outside the U.S. either by operating a business or simply investing in passive opportunities face challenges of a highly complicated web of local country tax rules heightened by recent global tax developments pursued by the OECD. Without proper tax advise and planning, a business and investment may be put at risk for non-compliance and higher tax exposure.

Successful cross-border transactions are accomplished through a masterful coordination and understanding of the interaction of local country tax rules and home country tax system. Carefully crafted structure presents potential opportunities with proper consideration of legal entity classification, use of tax treaty benefits, utilization of intellectual property, intercompany transaction, supply chain rationalization, M&A planning and exit strategy.

Our dedicated tax team works collaboratively and proactively to assist your business objectives and explore options for structuring investment and transactions in a tax-efficient manner and to help comply with the tax rules with confidence. We focus on value, risk management and tax efficient operations.

Navigating the complex web of international tax rules is daunting and missed planning opportunities can be costly for international businesses. Contact the Frost Law tax team to learn about our comprehensive and international tax services and dedicated professionals.

Contact us for More Information
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Outbound Tax Services



Outbound Tax Planning: Structuring, Anti-Deferral Strategies, and Foreign Tax Credit (FTC) Utilization

The U.S. has complicated anti-deferral rules that apply to U.S. owners of controlled foreign corporations (CFCs), passive foreign investment companies (PFICs), and other types of entities that require U.S. owners to include certain types of income (e.g., Subpart F and GILTI) of foreign companies in their U.S. taxable income. Frost Law can assist with identifying risks associated with these anti-deferral rules and structuring foreign operations to avoid or minimize current income inclusions. Frost Law can also assist in structuring cross-border transactions and operations and optimize the use of foreign taxes for effective tax rate planning.

Tax Treaty Planning

Our team can assist companies on structuring and planning transactions and operations to maximize benefits under applicable U.S. treaties in order to minimize overall combined U.S. and foreign taxes.

International M&A and Group Reorganization

A successful mergers/acquisitions strategy follows a structured and disciplined approach, with clear strategic objectives, detailed implementation plans, and a focus on creating and capturing value. Frost Law can assist companies with the following services: due diligence, tax structuring, entity rationalization, and post-transaction integration.

Transfer Pricing

Transfer pricing rules and regulations are growing and becoming more complex and burdensome. Examinations are expensive, contentious, disruptive and clearly on the rise in many jurisdictions. We analyze intercompany transactions and provide guidance on TP documentation including competent authority relief assistance.

VAT Advisory

Global corporations most likely have exposure to value added tax (VAT) in many areas of their business, since VAT is the predominant indirect tax outside the U.S. With rates ranging up to 25% in various jurisdictions, VAT exposure can grow quickly in the absence of a comprehensive VAT strategy and firm understanding of each jurisdiction's specific VAT requirements. We provide VAT advisory services to companies doing business outside the U.S.

FATCA

FATCA is the Foreign Account Tax Compliance Act which was enacted to minimize offshore tax evasion by U.S. persons. There are many complexities associated with FATCA. It affects both the withholding agents and payment recipients. We assist U.S. and non-U.S. entities impacted by these reporting requirements and make sure compliance requirements are met.

FBAR

Persons with either a financial interest or signature authority over a foreign bank, brokerage, or other financial

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account during a calendar year must report it to FinCEN (not the Internal Revenue Service) electronically using the BSA E-Filing System on FinCEN Form 114 (which has superseded the prior Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts). We assist U.S. persons navigate the filing intricacies of FBAR and provide remediation assistance to those who are delinquent in their filing obligation.

Taxation of Digital Asset

Digital currency is increasingly becoming more prevalent in the marketplace and the proliferation of digital assets and its iterations makes this new trend even more intriguing. As people navigate the fast evolving complexities of the digital currency community, the question is open whether businesses and governments are ready for its effects. Ultimately, the question is how will virtual currency be taxed? Whether you are buying, selling, exchanging, or accepting digital assets (i.e., cryptocurrencies), you may want to know how these transactions are treated for tax purposes.

International Tax Controversy & Remediation Assistance

Domestic businesses and HNW individuals with cross-

border transactions face an increasing amount of tax compliance requirements and more rigorous enforcement by tax authorities. Taxpayers who do not have the luxury of a tax department often find themselves missing on filing requirements and in delinquency. Frost Law offers efficient, cost-effective tax remediation services and assists in all aspects of the tax controversy cycle.

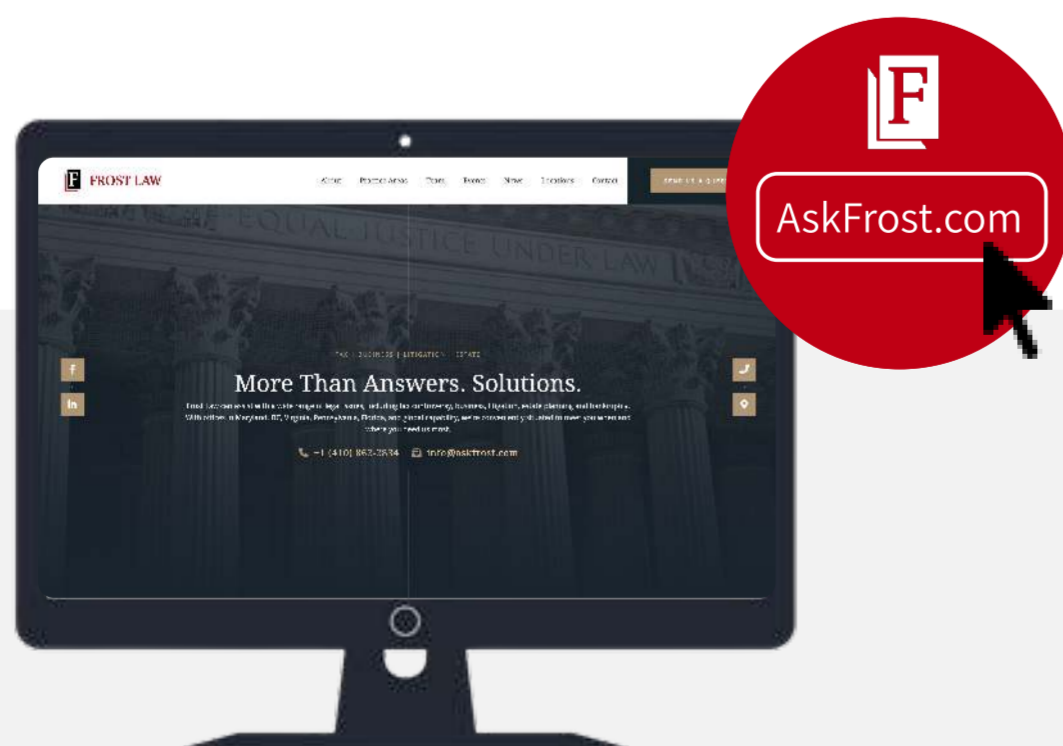
Puerto Rico Tax Incentives

Does relocating your business and your permanent place of abode in Puerto Rico (PR) make sense for you? In recent years, the government of Puerto Rico has enacted programs where businesses and individuals could potentially achieve favorable income tax rate and provide business incentives. PR can be a tax haven of entrepreneurs! Frost Law can help. Speak to our PR subject-matter professional and find out what your options are.



Outbound Tax Compliance

Frost Law provides US international tax information return assistance to companies with operations outside the U.S. In particular, we assist in reviewing Forms 5471, 5472, 8858, 8865 and 1118, among others.



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