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International applications of U.S. income tax law : inbound and outbound transactions

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Abstrak

In tackling a sometimes thorny set of laws and treaties, international tax expert Ernest Larkins emphasizes their economic effects, showing how to avoid hazards while reaping rewards which often go ignored. Coverage includes: * Special issues arising when a foreign person invests in U.S. real estate, as well as the best structures for holding such real estate * What a controlled foreign corporation is and what consequences result from this status * Acceptable transfer pricing methods and what penalties apply when taxpayers do not follow arm?s-length principles International Applications of U.S. Income Tax Law also contains many useful tools which allow readers to build understanding through practice, as well as formulate and solve the complex problems international taxes can present. International Applications of U.S. Income Tax Law provides tax, accounting, and legal practitioners in the U.S. with a fundamental understanding of major concepts and issues in international tax. Readers will become more knowledgeable of how taxpayers achieve excess credit or excess limit positions and how they can profit from the economic incentives these positions create. International Applications of U.S. Income Tax Law also explains how to calculate marginal tax rates in many situations, a concept not found in other international tax books.