



## International Tax Practice

## SERVICE

Williams Mullen attorneys provide practical cross-border tax planning strategies on structuring U.S. owned investments in foreign markets. Our attorneys also provide comprehensive assistance with respect to International Estate Planning and Administration. We understand our client's specific business goals and objectives as they expand on a global basis and guide them through the complexities of cross-border tax laws and relevant business issues. Whether you are at the start of a new foreign investment, planning additional foreign investments or desire to restructure and make it more tax efficient, our professionals tailor and employ business-driven structures and uncover planning opportunities that address your needs.

### Outbound Tax Planning

Our U.S. Outbound tax planning strategies focus on number of factors that potentially impact foreign investment, including:

- Local country tax rules and comprehensive income tax treaties
- Client's foreign investment portfolio and foreign tax credits management
- Legal entity structure
- The need for a holding company
- Partnership planning
- Profitability and foreign loss planning
- Repatriation strategies
- Debt financing and restructuring
- Transfer pricing

### Inbound Transactions

Our experienced international tax professionals assist clients in understanding and navigating through the complexities of U.S. tax laws impacting foreign-owned U.S. companies. Understanding that the U.S. tax regime can negatively impact non-U.S. companies, our professionals offer cross border tax planning strategies to the U.S. subsidiary and its foreign parent corporation in order to minimize their global effective tax rate while fulfilling their business needs. Our U.S. Inbound tax planning strategies focus on a number of factors that potentially impact U.S. investments, including:

- Tax rules of the foreign jurisdiction where the foreign corporation is located
- Foreign corporation's other foreign investments and overall global tax position
- Foreign corporation's legal entity structure

- Need for a holding company
- Current and expected profitability of the foreign corporation and their U.S. investments
- Cash flow requirements of the foreign corporation and their U.S. investments (Repatriation Strategy)
- Current and planned debt financing for the foreign corporation and their U.S. investment(s)
- Activities, functions, and ownership risks of the U.S. investment (Transfer Pricing)

### **Cross-Border M&A Transactions**

Williams Mullen attorneys represent purchasers, sellers, financing sources, management, and advisors in a wide variety of transactions, including equity and asset acquisitions of both entire companies and subsidiaries or divisions. Our multi-national M&A tax planning and compliance services include but are not limited to the following areas:

- Performing M&A tax due diligence
- Reviewing tax provisions in acquisition agreements
- Providing tax planning solutions in both the pre and post merger periods
- Advising on tax free and partially tax free acquisitive reorganizations
- Advising on tax divisive strategies including spin-offs, split-offs and split-ups
- Profitability and foreign loss planning
- Repatriation strategies
- Debt financing and restructuring
- Transfer pricing

### **International Estate Planning & Administration**

- Estate Planning for U.S. and non-U.S. citizens
- Supervision of offshore trusts and other entities; and
- U.S. reporting requirements related to offshore entities and investments

## **Related News**

- IRS Announces a Second Voluntary Offshore Disclosure Initiative
- 10 FAQs for Foreign Companies Establishing Operations in the United States
- Joint Ventures in China
- Transfer Pricing Developments During 2009 Clarify & Confuse the Law
- Xilinx ? Ninth Circuit Reverses Controversial Ruling on Cost-Sharing Agreements
- U.S. Subsidiary?s Guaranty Payments to Foreign Parent are Not U.S.-Sourced Income Subject to Withholding Tax
- President Obama?s 2011 Budget Proposes International Tax Reform
- Xilinx, Inc. v. Commissioner ? Ninth Circuit to Revisit its Controversial Ruling on Cost Sharing Agreements
- Transfer Pricing Developments During 2009 Clarify and Confuse the Law
- Obama Administration Shelves Assault on Multinational Corporations? Deferral of Foreign Source Income
- Obama Proposals Threaten Common Foreign Tax Planning Techniques of U.S. Corporations

- Williams Mullen Adds International Tax Executive Greg Bryant to Growing Tax Law Practice
- The American Taxpayer Relief Act of 2012
- Looking into the Crystal Ball: The OECD report Addressing Base Erosion and Profit Shifting
- Brazil Issues New Guidance on Reportable Transactions Involving Nonresidents
- Legal Checklist for International Defense Transactions
- Legal Checklist for International Defense Transactions
- OECD Issues White Paper
- OECD Issues White Paper on Transfer Pricing Documentation
- IRS Clarifies Manufacturing Exception, addresses Contract Manufacturers
- Williams Mullen Welcomes Tax Attorney J. Patrick Becker
- Chairman Baucus Issues a Discussion Draft on Tax Reform
- Williams Mullen Welcomes International Tax Attorney Anna K. Derewenda
- Virginia Business writes about Anna Derewenda's move to Williams Mullen
- International Tax Partner Anna Derewenda's move to Williams Mullen from KPMG highlighted by Law360
- Business Expansion Legal Services
- FDI USA Newsletter - June 2015
- Important Tax Provisions Contained in Acts Extending Highway Trust Fund and Trade Preferences
- FDI USA News - December 2015
- Framework for Tax Reform Released
- Changes Abound in New Tax Bill for Multinational Companies

## Related Events

- Spring 2019 Tax Forum
- What's with Canada? Gain insight into why so many U.S. firms are establishing a presence in Canada.
- Richmond Industrial Summit
- Coffee Convesations: Understanding Taxes
- Richmond Companies Go Global!
- German-American Business Luncheon
- Winter 2015 Richmond Tax Forum
- Growth Opportunities for International Companies in 2010
- Mergers and Acquisitions: A Growth Strategy for International Companies in 2011
- Follow the Money: Opportunity for Participation in Stimulus Act Public and Private Sector Projects
- Williams Mullen Fall 2012 Richmond Tax Forum
- Top 10 Legal Tips for Economic Developers: Staying Ahead of Your Competition in 2011

## Related Attorneys

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