

# INTERNATIONAL TAX CHECKLIST

## IMPORTANT FACTORS FOREIGN COMPANIES ENTERING THE U.S. MARKET SHOULD CONSIDER:

1. Choice of entity, i.e., branch, LLC, corporation, or partnership
2. Effective tax rates, for both companies and individuals; the effect of tax treaties
3. Payroll tax details, pension contributions, and employee fringe benefits
4. Disclosure requirements under U.S. tax law and the penalties for non-compliance
5. Numerous types of taxation: sales and use taxes; employment taxes; property taxes; state, county, and city taxes
6. U.S. generally accepted accounting principles vs. International Financial Reporting Standards
7. Foreign investment in US real property analysis
8. Visa and immigration issues; from work authorizations to border control processes, and more
9. Health insurance and other employee challenge
10. Transactions with the home office, affiliates, and other related parties

## IMPORTANT FACTORS U.S. COMPANIES ENTERING FOREIGN MARKETS SHOULD CONSIDER:

1. Foreign country tax rates, tax credits, and the impact of tax treaties
2. International tax structuring and entity organization
3. U.S. export incentives – IC-DISC
4. Accounting infrastructure for reporting to the U.S. home office
5. Foreign currency gains & losses
6. Seconding of employees overseas, hiring of overseas workers, and the related issues
7. Tax equalization and/or tax protection agreements for employees; hypothetical tax calculations & international assignment tax services
8. Protection of intellectual property, tradenames and trademarks
9. Transfer pricing considerations
10. VAT/GST analysis

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