**Course Title**

International Tax Issues for Businesses

**Course Description**

Businesses are becoming much more involved in international transactions. Many corporations, both large and small, are either opening offices or establishing formal relationships with related entities offshore.

The purpose of this course is to provide an overview of the major tax issues that affect small businesses conducting business in foreign countries.

The following topics will be covered during the presentation

* Establishing a foreign operation
* Classification for U.S. tax purposes
* Introduction to competent authority and tax treaties
* Overview of transfer pricing issues
* Tax withholding issues
* IRS enforcement of foreign tax shelter schemes
* Foreign tax credit issues
* Update on recent international tax developments
* Tools and techniques for staying current with foreign tax issues
* IRC section 482 and Subpart F income issues

**Learning Objectives**

Upon successful completion of this course, participants will be able to

* Indentify the tax requirements for the establishment of a foreign operation
* Understand the most significant transfer pricing issues
* Comply with IRS withholding requirements for offshore U.S. employers
* Identify tax-saving tools to legally reduce foreign-based income
* Identify recent major tax changes affecting international corporate taxpayers