

Foreign Income Portfolios Library

Expertise for guiding multinational business through U.S. taxation of inbound and outbound transactions, international business expansion, and transfer pricing.

Written by leading practitioners in the field, the **Foreign Income Portfolios** provide everything necessary to research, plan, and implement strategies to streamline compliance while minimizing clients' exposure to taxes.

Expert Analysis

Nearly 100 Portfolios provide practical analysis in virtually any scenario involving U.S. taxation of cross-border transactions—from foreign tax credits and branch profits tax to foreign partners and partnerships and Subpart F Corporations. In addition to topic-specific guidance, you have specific technical information necessary to manage business expansion and operations in 40 countries. Portfolios are organized as follows:

- **U.S. Taxation of International Transactions**
“Outbound” (U.S. Business Investing Overseas); “Inbound” (Foreign Business Investing in the U.S.); Rules That Apply to Both Types of Transactions
- **Transfer Pricing**
U.S. Transfer Pricing Rules and Economic Principles Transfer Pricing Rules of 14 Major Foreign Countries
- **Business Operations Abroad**
40 country-specific Portfolios covering the basic business and tax requirements involved in operating a business in a particular country.
- **U.S. Tax Overview**
This introduces the researcher to the U.S. federal tax system, including procedural aspects. The major focus is on income taxation, including the rules covering individuals, corporations, partnerships, estates, and trusts, plus alternative minimum tax.

Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers
(sample plans, documents, and more)

Source Documents

Laws and Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- Tax Treaties

Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

Cases

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

News and Commentary

Stay alert on how new developments in the U.S. and abroad create new issues for you and your clients. This Library includes these timely reports:

- Daily Tax Report Highlights
- Tax Management Memorandum
- Weekly Report
- Insights & Commentary
- International Journal
- Transfer Pricing Report*

* Optional

