Introduction to U.S. International Tax

May 18 & 19, 2015 • Morgan Lewis Conference Center • New York, NY

This basic level course with live group instruction will focus on fundamental tax issues involving U.S. international tax for tax and non-tax professionals.

Earn Up to 15 CPE/CLE Credits

NEWLY UPDATED FOR 2015

Intermediate U.S. International Tax Update

May 20-22, 2015 • Morgan Lewis Conference Center • New York, NY

This intermediate level course with live group instruction will address the latest U.S. international tax issues facing multinationals doing business overseas.

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These unique courses are offered exclusively by Bloomberg BNA

For more information, call 800.372.1033 or visit www.bna.com/taxevents

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*Chairpersons
TUESDAY, MAY 19, 2015

8:00 AM Continental Breakfast
8:30 AM How the Subpart F Rules Operate
9:30 AM Break for Refreshments
9:45 AM Section 956 – Investment in U.S. Property
• Overview of Section 956 and mechanics of deemed income inclusion
• Definition of “United States Property”
• Computation of Section 956 inclusion
• Co-ordination of Section 956 inclusions and Subpart F inclusions
10:45 AM Transfer Pricing Under Section 482
• General issues surrounding transfer pricing under Sec. 482
• Intercompany transfer of goods
• Intercompany transfer of services
• Intercompany loans
• Intercompany licensing
• Cost sharing arrangements
12:00 PM Luncheon
1:00 PM How the U.S. Taxes Outbound Transfers of Property
• Treatment of outbound asset transfers in non-recognition transactions
• Outbound stock transfers
2:15 PM U.S. International Tax Compliance
• Annual federal tax reporting requirements for foreign investments of U.S. corporations
• Reporting of outbound foreign transfers of property
3:30 PM Summary and Q&A Session
3:45 PM Seminar Concludes

Times/topics/speakers subject to change.
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WEDNESDAY, MAY 20, 2015
7:30 AM Registration and Continental Breakfast
8:15 AM Welcome & Introduction

OVERVIEW
8:30 AM Doing Business Overseas, Choice of Entities & Overlay of Treaties

DOING BUSINESS ABROAD IN CORPORATE FORM
9:30 AM Break for Refreshments
9:45 AM Outbound Asset Transfers to a Foreign Corporation – Section 367(a) and Section 367(d)
11:00 AM International Mergers & Acquisitions
12:15 PM Luncheon
1:00 PM Dispositions of Controlled Foreign Corporation Stock – Section 1248

TRANSFER PRICING
2:00 PM Overview – Transfer Pricing
3:15 PM Intercompany Services
4:30 PM Cost-Sharing Rules & Regulations
5:30 PM Seminar Adjourns for the Day

THURSDAY, MAY 21, 2015
8:00 AM Continental Breakfast

FOREIGN TAX CREDITS
8:45 AM Sections 861-65 Income Sourcing & Expense Allocation
9:45 AM Break for Refreshments
10:00 AM Direct & Indirect Foreign Tax Credits
11:00 AM Section 904 Limitation

SUBPART F
11:15 AM Section 956 Investments in United States Property
12:30 PM Luncheon
1:30 PM Subpart F – General Overview and Section 959
2:45 PM Break for Refreshments
3:00 PM Foreign Base Company Income – Section 954
4:30 PM Seminar Adjourns for the Day

FRIDAY, MAY 22, 2015
8:00 AM Continental Breakfast

DOING BUSINESS ABROAD IN BRANCH OR PARTNERSHIP FORM
8:30 AM International Joint Ventures & Partnerships
9:45 AM Break for Refreshments
10:00 AM Dual Consolidated Losses
11:30 AM Compensation Issues Effecting Executives & Individuals
12:30 PM Seminar Concludes

Times/topics/speakers subject to change
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FIVE EASY WAYS TO REGISTER:

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Bloomberg BNA offers a hardship policy for CPAs and other tax and accounting professionals who wish to attend our live conference and seminars. Individuals must earn less than $50,000 annually in order to qualify. For individuals who are unemployed or earning less than $35,000 per year, a full discount off the price of registration for the program will be awarded. Individuals earning between $35,000 and $50,000 per year will receive a 50% discount off the price of the program.

If an individual wishes to submit a case for hardship, he or she must contact Bloomberg BNA directly at accreditations@bna.com. Please include the following information with your request: complete contact information, program for which a hardship reduction is being requested, requested amount for hardship reduction, and reason for applying for hardship. Please note that requests will not be considered until 30 days from the program date and that individuals may only apply for a hardship reduction once within a 12-month period. Bloomberg BNA reserves the right to make a final determination on a case-by-case basis. Our decision for granting a hardship is final and submission does not constitute acceptance.

CONFERENCE LOCATION
Morgan Lewis Conference Center – Tel.: 212.309.6801
101 Park Ave #40, New York, NY 10178

Hotel accommodations are at your own discretion. We suggest the following:

Grand Hyatt New York – Tel.: 212.883.1234
109 East 42nd Street, New York, NY 10017

Westin New York Grand Central – Tel.: 212.490.8900
212 East 42nd Street, New York, NY 10017

70 Park Avenue Hotel – Tel.: 212.973.2400
70 Park Avenue, New York, NY 10016

CANCELLATION POLICY
If you are unable to attend this event, you may: transfer your registration to another person from your company for the same event; or transfer your registration to a substitute event listed on our web site. In either instance, there will be no charge or penalty for substitution.

To request a transfer, contact customercare@bna.com with the new attendee or substitute event information more than 5 business days prior to the conference start date. On the first day of the event, absent attendees will be considered “no shows” and will not be eligible for a refund, transfer, or substitute event. Cancellations must be made in writing to customercare@bna.com more than 5 business days before the event and will be assessed a $350 conference setup fee. Cancellations will not be accepted if notice is received fewer than 5 business days before the event. For more information regarding administrative policies, complaints and cancellations, please contact us at 800.372.1033, or e-mail customercare@bna.com.

FEE INCLUDES
Continental breakfasts, lunches, refreshment breaks, Bloomberg BNA Portfolio and course materials in electronic format.

Contact Bloomberg BNA about discounts for three or more registrants from the same company

REGISTER EARLY & SAVE!

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Cannot be transferred or combined with other discounts.

☐ $2550 Early Registration (up to 1 month prior to course)
☐ $2750 Registration (within 1 month of course)

Introduction to U.S. International Tax  TMC248
☐ $1395 Early Registration (up to 1 month prior to course)
☐ $1495 Registration (within 1 month of course)

Intermediate U.S. International Tax Update  TMC249
☐ $1495 Early Registration (up to 1 month prior to course)
☐ $1595 Registration (within 1 month of course)

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Bloomberg BNA is pleased to offer its updated week-long U.S. International Tax conferences for international tax practitioners. Our week-long series includes a two-day Introduction to U.S. International Tax that allows attendees to learn the A-B-C’s of international taxation and the key principles of U.S. international tax, including foreign tax credits, Subpart F and structuring foreign operations.

The second half of our week-long series includes a 2 ½-day Intermediate U.S. International Tax Update course with an in-depth look at U.S. foreign tax credit, Subpart F and cross-border M&A transactions. Let our experienced faculty of international tax professionals explain the pitfalls and opportunities of operating overseas and help you to identify key tax issues in cross-border acquisitions and repatriating income from overseas.

Discounts are available for companies sending attendees for the whole week or sending more than 3 registrants to both courses.

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WHO SHOULD ATTEND
This seminar is intended for corporate controllers, tax managers, accountants, attorneys, and other corporate finance executives looking to develop an understanding of how the U.S. taxes income from foreign operations. No prerequisite is required for this introductory course with live group instruction. This program is transitional which is appropriate for newly admitted attorneys.

All paid attendees will receive the Bloomberg BNA Portfolio: Foundations of U.S. International Taxation (Portfolio #900 2nd) *One Portfolio per paid attendee. Quantities are limited.

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WHO SHOULD ATTEND
This seminar with live group instruction is intended for corporate tax directors and managers, accountants and CPAs, attorneys, and other corporate finance executives looking for practical solutions to complex cross-border tax issues. An introductory course or its equivalent is recommended prior to attending the program. This program is nontransitional which is appropriate for experienced attorneys.

All paid attendees will receive the Bloomberg BNA Portfolio: Outbound Tax Planning for US Multinational Corporations (Portfolio #6380) *One Portfolio per paid attendee. Quantities are limited.

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