PREMIER INTERNATIONAL TAX LIBRARY
Quick Reference Card

1. Go to Premier International Tax Library at taxandaccounting.bna.com and click the International tab. Sign into your Account Profile to access all functionality.

2. Email Updates
Click the Sign up for email updates link on the banner to receive customized email notifications of international tax developments.

3. Easy Access
Click the Set as My Home Page link on the banner to open the product directly to the Premier International Tax Library home page.

4. Treaty Finder
Locate English language treaties in force between 2 countries.

5. Source Documents

6. Practice Tools
Includes International Tax Forms, BEPS Tracker, International Tax Chart Builders.

7. From the Editors
News and information specifically selected by the editorial staff.

8. My Countries
Select a regional tab, and then click to choose specific countries and create shortcut views of the available country-specific content. The selected countries display under MY COUNTRIES. To view a linked menu page listing the compiled country-specific content, click the country name.

9. Expert Analysis
Portfolios, Navigators, Guides, and Treaties.

10. News & Commentary
Direct links to all international tax news services.
Advanced Search

Click Advanced Search on the banner to access the Advanced Search template. Choose specific collection(s) to search with the additional options to use fields, search operators, and/or date restrictions. This template is the most flexible when structuring a search.

1. Select specific content collections to search.
2. Enter Search term(s).
3. Use Fields to limit the search. Select whether to use shared fields, or fields from all selected collections.
4. Limit by date to set a date restriction using either the drop-down menu or by entering a range of dates.
5. Click SEARCH.

<GO> LINKS AND <GO> PAGES

<GO> Links and <GO> Pages are accessed through Search Results and cover critical international tax topics for nearly 115 countries. Use Quick Search to search all content included in a subscription. The <GO> Links frame displays with the Search Results list and provides a shortcut to related Tax Management Portfolio analysis, Code sections, regulations, Fast Answers, news, and more. Use the More link to access links to the available <GO> Pages. The topical <GO> Pages display editor-selected, topic-specific content providing background on key aspects of the topic with links to related Bloomberg BNA content.

Note: Subscription access is required to access content that is linked from <GO> Links and <GO> Pages.

Foreign Account Tax Compliance Act (FATCA)

The Foreign Account Tax Compliance Act (FATCA) generally requires foreign financial institutions (FFIs) to identify U.S. account holders and report them to the IRS or pay a 30% withholding tax.

Key BNA Portfolios
FATCA - Information Reporting and Withholding Under Chapter 4 (6565 T.M.)

Key Code and Regulation Sections
I.R.C. §1471 - §1474
Reg. §§1.1471-1 - §§1.1474-7; Reg. §§301.1474-1

Related Analysis
Payments Directed Outside the United States - Withholding and Reporting Provisions Under Chapters 3 and 4 (915 T.M.)
Withholding and Reporting Under FATCA (1PS 7170.07)

Fast Answers
Is a withholding agent liable for the tax he is obliged to withhold?
Is it necessary to comply with both the FBAR and FATCA foreign financial account reporting requirements?
Must a withholding agent report to the IRS concerning amounts withheld?
When is a “withholding payment” subject to withholding under FATCA?
Who is a withholding agent?

Practice Tools
FATCA Glossary
FATCA Timelines

Related <GO> Pages
Foreign Financial Asset Reporting
Withholding and Reporting on Payments to Foreign Persons
PRACTICE TOOLS
BEPS TRACKER

Use this tool to track country-by-country developments in response to the OECD’s Base Erosion and Profit Shifting (BEPS) action plan. Customize and sort results using the column headers or click Export to Excel to view results in a spreadsheet.

CHART BUILDERS

International Tax Chart Builders for Global Tax, Tax Treaties, VAT, and Withholding Tax are accessible under International Tax Chart Builders.

1. Choose Jurisdictions.
2. Select Topic(s) to Display.
3. Select a Chart Display.
4. Click Create Chart.
5. To save the chart, click Add to My Folders.
6. The chart displays with an option to Export to Excel.
**TAX TREATIES**

Use the [TREATY FINDER](#) tool and quickly locate In-Force, two-party treaties in English.

Search treaties using the [Advanced Search](#) template.

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**Advanced Search**

Select collections to search from the categories below, then use the search form to perform your search.

- **Choose collection(s) to search:**
  - EXPERT ANALYSIS
  - TAX
  - U.S. Tax Treaties
- **Select one or more of the following optional criteria to limit your search:**
  - Search term(s): [Search][Reset Form]
  - Fields: [Show shared fields only][Show fields from all selected collections]

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**Tax Treaties Analysis and Model Treaties**


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**Treaty Comparison Chart Builder Tool**

Find the [Tax Treaties Chart Builder](#) in the [Practice Tools](#) frame. Use the [Tax Treaties Comparison Tool](#) to compare treaties by treaty partners, model treaties, and topic. Create a customized side-by-side comparison chart of one or multiple pairs of countries, one or more model treaties, and selected topics. The charts can be edited, saved, and exported to Excel.

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**International Tax Treaties, U.S. Tax Treaties, and Model Treaties Full Text**


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To learn more, contact your Bloomberg BNA Representative, call 800.372.1033, or visit [http://www.bna.com/international-tax](http://www.bna.com/international-tax)