

Thirteenth Edition

Practical Guide to U.S. Taxation of International Transactions

Robert J. Misey, Jr. | Michael S. Schadewald





Michal Rosen-Zvi

Practical Guide to U.S. Taxation of International Transactions Michael S. Schadewald, Robert J. Misey, 2015 Practical Guide to U S Taxation of International Transactions provides readers with a practical command of the tax issues raised by international transactions and how those issues are resolved by U S tax laws The book emphasizes those areas generally accepted to be essential to tax practice. The book is written primarily as a desk reference for tax practitioners and is organized into four parts Part I provides an overview of the U S system for taxing international transactions and also discusses the U S jurisdictional rules and source of income rules Part II explains how the United States taxes the foreign activities of U S persons and includes chapters on the foreign tax credit deemed paid foreign tax credit anti deferral provisions foreign currency translation and transactions export tax benefits planning for foreign operations and state taxation of foreign operations Part III describes how the United States taxes the U S activities of foreign persons including the taxation of U S source investment type income and U S trade or business activities as well as planning for foreign owned U S operations Finally Part IV covers issues common to both outbound and inbound activities including intercompany transfer pricing tax treaties cross border mergers and acquisitions and international tax practice and procedure Guide to U.S. Taxation of International Transactions Robert E. Meldman, Michael S. Schadewald, 1997 Sweeping changes including those enacted in the United States Taxpayer Relief Act of 1997 have altered the international tax landscape Tax practitioners others in the field need a way to inform themselves about these major new developments A Practical Guide to U S Taxation of International Transactions provides the reader with a practical command of the basic concepts issues surrounding U S taxation of international transactions The book emphasizes those areas of international taxation generally deemed essential to tax practitioners. This new edition has been completely updated to reflect the most recent changes in the field Written by two experienced tax practitioners A Practical Guide to U S Taxation of International Transactions is an indispensable reference guide for tax practitioners all those involved in international taxation issues

Practical Guide to U. S. Taxation of International Transactions Robert J. Misey, Michael S. Schadewald, 2007-09-01 Practical Guide to U.S. Taxation of International Transactions (13th) Michael Schadewald, Misey Jr.

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Business Sales by seasoned business transaction attorney and author Joseph B Darby III J D not only explains the tax aspects of buying and selling a business but examines the special art of closing major business transactions successfully through an understanding of the tax consequences of the deal There also are two other parties with a major economic stake in a business merger acquisition or sale the federal government and usually at least one state government. The role of a tax adviser on an business acquisition transaction is to make everyone aware that there are two silent partners in the room at all times and that the Buyer and Seller have a common interest in cutting the silent partners out of the deal or reducing their take. The purpose and mission of Practical Guide to Mergers Acquisitions and Business Sales is to teach practitioners and business stakeholders how to pare the tax costs of transactions to the absolute minimum within the boundaries of ethical and appropriate tax reporting Publisher's website

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