

## Contact

---

### Houston

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

### Atlanta

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

### Philadelphia

50 South 16th Street, Suite  
1700  
Philadelphia, PA 19102  
Tel: 610.772.2300  
Fax: 610.772.2305

### San Antonio

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## International Tax

### International Tax

---

#### International Transactions

Modern-day realities require many businesses and wealthy individuals to operate far beyond their countries of origin. With the support of Chamberlain Hrdlicka's international practitioners, borders are transformed from formidable barriers into gateways of opportunity. We handle all elements in the international arena: outbound planning for U.S.-based clients; inbound planning for foreign clients; cross-border business support and counsel; personal planning for "citizens of the world"; resolving tax controversies involving international issues.

The global economy has opened a new world of opportunities and challenges for all types of businesses, many of which had never before considered themselves "international." The new opportunities of the world marketplace can be clouded by complexities and dangers, from the possibility of overlapping taxation to both the unfamiliarity – and sometimes unreliability – of foreign legal systems as well as the constant change in U.S. immigration laws. This applies as much to non-U.S. companies coming to the United States as it does to U.S.-based companies going abroad.

Whether it involves designing a structure for a long-term presence in the U.S. or abroad, or negotiating a distribution or joint venture agreement for a particular project, we provide full legal support to help the client proceed with confidence. We offer a depth of tax knowledge that few others can match, and we back it up with skills in U.S. immigration laws and intellectual property.

#### Broad-Based Resources For International Challenges

Our attorneys work with U.S. companies and advise them on how to best structure an interest or participation in a foreign venture or investment. We also advise foreign clients on ways to structure their investments and business ventures in the United States and obtain appropriate U.S. immigration visa status.

#### International Resources for the Individual

"International" no longer means just business; it also includes personal estate and tax planning for individuals whose portfolios of assets and investments are no longer limited to one country. Clients who benefit from our services include foreign individuals investing in the United States, and U.S. individuals investing abroad. In fact, many of our clients are families whose members live both within and outside the United States, and whose investments and businesses are on both sides of the

## International Tax, Continued

border. For these clients, planning does not stop at any border or with any transaction, but extends to all aspects of the family and its enterprises.

Foreign individuals enlist our aid with personal planning, with foreign and domestic trusts often playing a significant role in our efforts. We handle immigration and visa processing, and we assist individuals with pre-immigration tax planning to minimize the impact of income, estate and gift taxes. If tax controversies arise, we then combine our international tax knowledge with our tax controversy capabilities to defend tax reporting positions involving international issues.

---

**Areas of Expertise** We assist clients on international operations by optimizing use of the foreign tax credit and international tax treaties.

- Maximizing tax deferral opportunities for foreign corporations by navigating the complex restrictions of subpart F, passive foreign investment company rules, and foreign personal holding company rules, among others. We work to minimize the effective tax rates that apply under foreign tax laws in order to create or maximize deferral possibilities.
  - Taking advantage of export incentives such as the interest-charge DISC or the foreign sales corporation.
  - Selecting the proper entity working with the sourcing rules to minimize or eliminate U.S. taxation on in-bound ventures, including branch profits tax.
  - Structuring transactions and entities to minimize the adverse impact of FIRPTA rules that apply to foreign investments involving U.S. real estate.
  - Minimizing the impact of complex U.S. transfer pricing rules that apply to transactions between related parties.
- 