



US CORPORATE TAX SERVICES



MOORE GLOBAL US TAX SERVICES PROVIDES BESPOKE TAX COMPLIANCE AND CONSULTING SERVICES TO ENTITIES WITH US STAKEHOLDERS AS WELL AS THOSE ENGAGING IN INTERNATIONAL ACTIVITY

International Tax

The US tax implications of investment into, or from, the United States can impact ultimate deal value and have huge consequences if not properly managed.

Whether you are investing into, or from, the United States for the first time or have done so for years, the unique design of our US tax practice allows our team to assist with international tax projects of all sizes, levels of complexity, and stages of development. Our capabilities and relationships make us unique.

We have extensive experience with advisory and compliance services for US investors investing overseas, and non-US investors investing into the US, that will allow us to meet your precise expectations in a timely and efficient manner. We serve a wide variety of clients with US tax connections, including:

- Non-US businesses establishing in the US, existing businesses with significant US operations, or businesses seeking US investors;
- US owned, European and other non-US private equity investors investing in real estate and other investments located outside the US; and
- Entities with FATCA and CRS obligations.

Whatever level of investment or strategy you plan to undertake – or have already engaged in – we are able to help you deal with key investment decisions throughout the entire period from initial consideration of tax-efficient structures, to acquisition, financing, repatriation, and through to final disposition.

We can also help you navigate planned and unexpected changes to US tax laws and offer bespoke tax advice with regard to US legislative proposals. Given the dynamic nature and complexity of these rules, tax planning is critical. In addition, we can assist with determining your tax filing requirements, submissions and preparation of tax provisions for financial statements. We also offer strategies for tax-efficient repatriation of funds to and from the US. Our core services include, but are not limited to, the following:

- US inbound/outbound structuring;
- International M&A services;
- Capital markets and derivatives transactions;
- Cross border financial restructuring and arbitrage;
- Post-merger integration planning;
- Income tax accounting;
- PFIC analysis, testing, QEF elections and QEF statements; and
- Global mobility services.

Our Difference

Our partners bring a wide variety of experience and expertise to the group and lead a team of approximately 40 London, Zurich, and US-based international tax professionals. We speak a wide range of languages and bring a full range of international tax technical skills to you. The diversity of our team ensures that we have the expertise and practical knowledge to foster an environment of creative development in designing new cross-border structures and finding the optimal solutions to issues businesses face.

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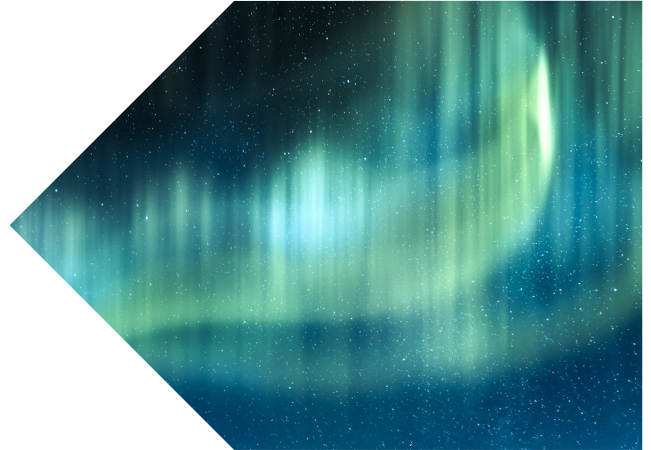
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US PERSONAL TAX SERVICES



MOORE GLOBAL US TAX SERVICES PROVIDES BESPOKE TAX COMPLIANCE AND CONSULTING SERVICES TO INDIVIDUALS WITH US CONNECTIONS AND BUSINESSES WITH A MOBILE WORKFORCE

Personal

As the US is one of only a few countries in the world that imposes a federal income tax on its citizens regardless of where they live, being a US citizen with an international presence requires specialized tax advice tailored to the financial circumstances and requirements of each individual. Our dedicated team of US specialists endeavor to mitigate risk and optimize your tax affairs with careful planning and a personable approach. Our core services for private clients include, but are not limited to, the following:

- Tax compliance;
- Historical reporting;
- Pre-immigration US inbound/outbound planning;
- Expatriation planning and reporting;
- State and local tax planning/reporting;
- FATCA & CRS reporting; and
- Global mobility services.

Trust & Estate

Individuals may consider the use of a trust for many reasons, including asset protection, generational planning and to ensure effective management of

assets. However, the US tax treatment accorded trusts, trust settlors and trust beneficiaries can be complex, in particular when there are cross-border considerations. Our core services associated with trusts and estates include, but are not limited to, the following:

- US estate and gift tax planning;
- Multi-generational wealth planning;
- Tax implications of existing trusts for trustees, settlors and beneficiaries; and
- Historical tax analysis of trust structures.

Business

International business interests require a comprehensive suite of tax services, knowledge and experience for their stakeholders to ensure compliance and tax efficiency not only at the entity level but also at an individual investor level. Our core services for US owned and multinational businesses include, but are not limited to, the following:

- Tax efficient cross-border business structures;
- Extracting profits and capital value;
- Expanding your business into or out of the US; and
- Controlled foreign corporation (CFC), Passive Foreign Investment Companies (PFIC), and Global Intangible Low-Taxed Income (GILTI) planning and reporting.

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