
US TAX I – BUSINESS EXPANSION INTO THE US:

IS THE GRASS REALLY GREENER?

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The overall objective of this presentation is to review what Canadians businesses investing in the US can expect with respect to US and Canadian tax implications. This presentation will cover various elements using a 'case study' for business investment inbound into the US highlighting implications from the Tax Cuts and Jobs Act (TCJA).

This presentation will cover the following elements using a 'case study' for business investment inbound into the US highlighting implications from the Tax Cuts and Jobs Act (TCJA):

- Various degrees of business expansion - Who is subject to tax in the US and the basis for taxation
- Capitalization - Debt vs equity considerations including:
 - Repatriation of cash
 - Withholding taxes
 - Financing structures
- High level comments on Transfer Pricing
- Exit strategy – early planning considerations that can impact corporate tax consequences down the road
- Federal and State corporate tax compliance considerations
- Commentary on Canadian corporate tax considerations
- State TCJA conformity
- Benefits of the Canada – US Income Tax Treaty