



## International Taxation: Information on Foreign-Owned But Essentially U.S.-Based Corporate Groups Is Limited

By Government Accountability Office

CreateSpace Independent Publishing Platform. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Dimensions: 11.0in. x 8.5in. x 0.1in. The FCDC ownership structure could provide a tax avoidance or evasion advantage relative to a structure where U. S. parents own foreign subsidiaries. Academic experts we spoke to said that the FCDC corporate structure does not provide an inherently greater ability to evade taxes through transfer pricing abuse because transfer pricing rules are the same for the FCDC structure as for U. S. corporations with foreign subsidiaries. However, according to IRS officials and our own research, the FCDC structure could confer a tax advantage because certain rules that can limit potential abuse by U. S. parent companies and their foreign subsidiaries may not apply to FCDCs and their foreign parent companies. These rules (called anti-deferral rules) make immediately taxable to U. S. corporations certain types of income such as interest, rents, and royalties of their foreign subsidiaries. These types of income tend to be easily moveable from one taxing jurisdiction to another and hence more amenable to transfer pricing abuse. This item ships from La Vergne, TN. Paperback.



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