

# RINA's International Tax Services

## Why Choose RINA?

We believe it is important to approach the tax aspects of your business not only from the point of view of meeting statutory requirements but also with a continuous effort to advise you on the most advantageous techniques available to address your unique cross border and international tax needs.

- We believe in developing strong client relationships and are available to answer your questions anytime.
- We take complex information and break it down so you understand the issues.
- We help you navigate the rules so you can make decisions that are right for you and your business.
- We can handle any size transaction from multi-state or stand alone transactions for both closely-held or public companies.

## RINA's Experience

We provide international taxation services, applying expertise gained through Big Four accounting firm and regional accounting firm experience. In addition, through our affiliation with MGI, an international accounting association of independent professional service firms, RINA has access to the local knowledge of tax professionals in over 280 offices throughout 80 countries.

## How RINA Can Help

We specialize in the following international tax areas:

- Transfer Pricing issues involving related taxpayers
- Export incentives such as exporting through an IC-DISC
- Compliance with FATCA Regulations (Foreign Account Tax Compliance Act)
- Outbound international tax transactions (U.S. persons doing business in foreign countries)
- U.S. income tax planning and compliance pertaining to foreign taxpayers operating in the U.S.
- Selection of the most tax-efficient entity for foreign operations
- Income tax treaty analysis
- Tax-efficient use of debt versus equity in capitalizing operations
- Constructive dividend/Subpart F income analysis

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(510) 893-6908

San Francisco Office  
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## How We've Made a Difference

**Transfer Pricing:** We prepared a Transfer Pricing Study for a U.S. company which distributes networking equipment (modems and routers). In this study, we determined the arms-length price for the purchase of parts from the Taiwanese parent company. One of our findings was that the profit margins of the U.S. subsidiary were much greater than that of the comparable companies that were reviewed as part of the engagement. Therefore, we worked with the General Manager in the U.S. to restructure the contracts for the purchase of goods from Taiwan, effectively reducing the U.S. profits by \$700,000.

*"Since the U.S. tax rate was higher than the tax rate in Taiwan, we were able to help them significantly reduce their worldwide tax" — Tom Neff, International Tax Chair.*

**Contract Structuring:** A U.S. distributor of mining equipment had entered into a contract to sell \$7M of product to a Canadian company. RINA assisted them with the structuring of the sales contracts between Canada and Switzerland (the manufacturer's location), and set up of a service agreement between the U.S. company and Switzerland. As a result, the sales were sourced to Switzerland which avoided our client's exposure to U.S. taxation.

*"By careful analysis of the U.S./Switzerland Income Tax Treaty, we were able to advise our client how to structure their multi-national sales and service agreements in a way that took full advantage of the treaty benefits" — Brenda Jemmott, co-chair of the International Tax Group.*

## Our Experienced Team of Professionals

We have created an International Tax Group, and stay current with all changes in the law through active participation in advanced training and educational programs.

### Tom Neff, Tax Stockholder



Tom has more than 25 years experience in all areas of taxation with an emphasis in International Tax. His experience includes: tax compliance and planning for non-resident aliens and expatriates, including income sourcing and mitigation of withholding taxes, foreign activities of U.S. taxpayers including the use of DISCs, choice of entity, foreign tax credit utilization, and Transfer Pricing. He is chair of RINA's International Tax Group.

### Brenda Colburn Jemmott, Tax Stockholder



Brenda has provided tax consultation and compliance services to businesses and high-net worth individual for over 13 years. With clients reaching out to global markets, Brenda provides advice on the U.S. tax consequences of foreign transactions, both inbound and outbound. She is the co-chair of RINA's International Tax Group and is the head of the tax controversy group.



For more information about our services, contact:

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