



## U.S. Corporate Tax Group Belgium

Guiding your business through the maze of U.S. income tax rules



### The problem and our approach

Your organization has identified potential markets or acquisitions in the U.S. that can offer new growth, or your business has been acquired by a U.S. owner. You have heard of the complexity of U.S. tax and want to proceed in a manner that best manages your global effective tax rate.

How should you structure your entry into the U.S.? How will U.S. tax rules affect your European operations if you now have a U.S. owner? How can you integrate European tax management with U.S. tax management?

Deloitte's U.S. tax practice based in Brussels can offer specialist advice in corporate, partnership, and other U.S. income taxes. The group can easily integrate with you and the Deloitte European tax team being in the same time zone and at a common location. The partner, directors and managers of the team are all licensed certified professional accountants, lawyers or tax professionals licensed by the Internal Revenue Service.

U.S. tax laws are complex and far-reaching and can have a material impact on the global effective tax of an international business.

The U.S. corporate tax group advises global organizations in identifying and complying with U.S. tax law. We also provide advice with analysing and proposing structures to help manage U.S. tax.

## What are the benefits?

Our U.S. tax experts can provide full compliance, consulting and tax accounting services on issues affecting both inbound (into the U.S.) and outbound (out of the U.S.) investments including:

- Advisory assistance related to mergers, acquisitions, dispositions, restructuring, financing, etc.
- Due diligence
- Treaty qualification/PE issues/Withholding/ FATCA questions and analysis
- Foreign Tax Credit advice, Subpart F review and advice
- Passive Foreign Investment Company (PFIC) analysis
- Trainings/Seminars and Technical updates
- Analysis and advice with respect to BEAT, GILTI, FDII and all other implications of U.S. tax reform

We also provide the following services to assist in U.S. tax reporting:

- Preparation of U.S. tax filings, including federal, state and partnership returns;
- Assistance in responding to audits and queries from the IRS; and
- Any type of tax provision assistance.

## Valued Relationship

In recent years, U.S. tax reporting requirements have become even more complex. We complete U.S. corporate income tax projects of any size including U.S. federal and state compliance and accounting for corporate income taxes.

We keep you abreast of the tax issues of which you need to be aware, to identify cost-saving opportunities and to meet the regulatory requirements of both the host and home countries. We work seamlessly with colleagues in the Deloitte network and our Washington tax colleagues to bring you comprehensive solutions that take into account all aspects of the issues raised.

We strongly believe that our relationship with our clients is built on trust and that sharing knowledge is one way to build that trust. We can provide you with regular updates and insights on the latest developments in U.S. tax and how they could affect your organization.

## More information

Find out more about how Deloitte can serve your business needs by visiting our website at [www2.deloitte.com/be/en/pages/tax/solutions/US-Corporate-Tax-Group-Deloitte-Belgium-Tax.html](http://www2.deloitte.com/be/en/pages/tax/solutions/US-Corporate-Tax-Group-Deloitte-Belgium-Tax.html).

If you have any questions on this specific topic, please contact us at the contact information below.

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