

INTERNATIONAL ROUNDTABLE

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I. ENFORCEMENT ISSUES

A. FATCA

1. Final Regulations issued January 17, 2013
2. IRS Notice 2013-43 (July 12, 2013) extends certain FATCA deadlines
3. FATCA Registration Portal
4. Intergovernmental Agreements ("IGAs")
 - a) Model 1
 - b) Model 2
5. Other issues

B. OVDI

C. FBAR

D. Form 8938



II. UPDATE ON RECENT KEY CASES IN INTERNATIONAL TAX

- A. PPL Corp. v. Comm'r., 133 S. Ct. 1897 (2013)
- B. Park v. Comm'r., 722 F.3d 384 (D.C. Cir. 2013)
- C. Rodriguez v. Comm'r., 722 F.3d 306 (5th Cir. 2013)
- D. European Commissionnaire PE cases



III. INTERNATIONAL TAX REFORM

- A. Territorial System
- B. Worldwide System
- C. U.S. Hybrid System
- D. Incremental Changes
- E. OECD Report on BEPS
- F. Obama Administration Proposals
- G. Camp Proposals
- H. Enzi Proposals



IV. PLANNING CONSIDERATIONS FOR PRINCIPAL AND MANUFACTURING COMPANY STRUCTURES

- A. Substantial contribution / manufacturing branch
- B. Permanent establishment
- C. Transfer pricing
- D. "Nowhere income"
- E. Broader exposure arising from tax planning
- F. Indirect share transfers (China and India)



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