

## Foreign Income Portfolios Library

*Expertise for guiding multinational business through U.S. taxation of inbound and outbound transactions, international business expansion, and transfer pricing.*

Written by leading practitioners in the field, *Tax Management Foreign Income Portfolios* provide everything necessary to research, plan, and implement strategies to streamline compliance while minimizing clients' exposure to taxes.

### Expert Analysis

Nearly 100 Portfolios provide practical analysis in virtually any scenario involving U.S. taxation of cross-border transactions – from foreign tax credits and branch profits tax, to foreign partners and partnerships and Subpart F Corporations. In addition to topic-specific guidance, you'll have specific technical information necessary to manage business expansion and operations in 40 countries.

Portfolios are organized as follows:

- **U.S. Taxation of International Transactions**  
“Outbound” (U.S. Business Investing Overseas)  
“Inbound” (Foreign Business Investing in the U.S.)  
Rules That Apply to Both Types of Transactions
- **Transfer Pricing**  
U.S. Transfer Pricing Rules and Economic Principles  
Transfer Pricing Rules of 14 Major Foreign Countries
- **Business Operations Abroad**  
40 country-specific Portfolios covering the basic business and tax requirements involved in starting or expanding a business in a particular country.
- **U.S. Tax Overview**  
This introduces the researcher to the U.S. federal tax system, including procedural aspects. The major focus is on income taxation, including the rules covering individuals, corporations, partnerships, estates, and trusts, plus alternative minimum tax. It includes a substantial overview of U.S. international taxation. Also, the publication briefly describes employment taxes, transfer taxes, and excise taxes.

### Source Documents

#### Laws and Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation
- Tax Treaties

#### Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

#### Cases

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

### Practice Tools

Time-saving aids developed in today's best real-world practices, and ready for your staff to use:

- Federal Tax Calendar
- Federal Tax Forms
- Tables, Charts and Lists
- Working Papers (sample elections, filled-in forms, sample plans and documents, etc.)

### News and Commentary

Stay alert to how new developments in the U.S. and abroad create new issues for you and your clients. Your Library includes these timely reports:

- **Daily Tax Highlights** — Daily highlights from each issue of the *Daily Tax Report*, covering key legislative, regulatory, and legal tax developments.
- **Tax Management Memorandum** — An authoritative outlook, including commentary from BNA's Advisory Boards, on new issues, developments, trends, and strategies.
- **Weekly Report** — Timely notification of tax-related legislative, judicial and regulatory developments.
- **Insights & Commentary** — Commentary by leading authorities on a variety of current and emerging tax issues.
- **International Journal** — Expert monthly commentary on U.S. inbound and outbound tax developments (including major regulatory projects), cross-border perspective from Canada and Mexico, and status of U.S. tax treaties.
- **Transfer Pricing Report\*** — Practical service providing news and analysis on U.S. and other governments' tax policies regarding intercompany transfer pricing and helps companies structure their operations to avoid double taxation.

\* Optional



# BNA Tax & Accounting

BNA Tax & Accounting is the premier provider of guidance from top practitioners plus all the tools, resources, and news to answer – and anticipate – any tax or financial accounting challenge. That's because BNA connects you with more relevance, depth and thought leadership than any other source. See how the BNA difference protects your interests and advances your expertise.

*“BNA Tax Management Portfolios provide an exceptional research tool built on peer-written, in-depth analysis that is truly second to none.”*

Scott C. Hunter, CPA  
Partner, Huner and Cyr, PC  
Birmingham, Alabama

## RENOWNED EXPERTS

Former government officials, practitioners and partners with top law and accounting firms, and educators provide valuable insights and proven guidance for handling the tax and accounting issues that arise in your practice.

## PRODUCTIVITY ENHANCERS

Ready-to-use sample plans, documents, forms, and other resources created and used by real world practitioners save you time and money and provide practice-building tools.

## EVOLVING PERSPECTIVE

News and commentary from BNA's worldwide network of more than 1,000 seasoned tax and accounting specialists bring you insights on the latest news, trend and issues. Plus, BNA tax and accounting editors alert you to relevant articles, documents and resources as they emerge.



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