



## U.S. Investment by Foreigners

Programme Code: SCPD18091801

### About the topic

With a strong economy, rule of law, stable real estate market, and favourable new tax laws, the U.S. remains a preferred country for foreign investment. In this presentation we will discuss tax laws and concerns regarding expanding business and investments into the U.S. market. Topics will include how foreigners are taxed in the U.S. and how to avoid being taxed as a U.S. person. Additionally, we will review the complex transfer tax system in the U.S. that applies to gifts and inheritances and can be very costly for foreigners if investments are not structured correctly. Lastly, we will also address basic business decisions such as choice of entity.

While the main focus of the presentation will be on foreign investment, there will also be brief coverage of the new U.S. laws, including the Section 965 transition tax, that are greatly affecting foreign subsidiaries of U.S. corporations and individuals, as well as the current amnesty programs (OVDP) which have a major component ending on September 28th (10 days after the presentation).

### About the event

<b>Date &amp; Time</b>	18 September 2018, Tuesday 7:00 – 8:30 pm
<b>Venue</b>	HKICPA training centre 27 <sup>th</sup> Floor, Wu Chung House 213 Queen's Road East, Wanchai
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$120</li><li>• HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150</li><li>• Non-member: HK\$330</li></ul> <i>Not a faculty member? Click <a href="#">here</a> to join.</i>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Participant</b>	Tax practitioners and those who wish to know the latest development of U.S. tax
<b>Objective</b>	To provide updates on U.S. tax
<b>Application deadline</b>	<b>13 September 2018</b>

#### Speaker

**Josh Maxwell**  
Partner, Hone Maxwell LLP

#### Chair

**Patricia Gooi**  
Member of HKICPA Taxation Faculty executive committee, and Head of Tax Advisory and Transfer Pricing, Asia, MetLife Asia Limited

\* Please refer [here](#) for descriptions of the various ratings.



## About the speaker

### **Josh Maxwell** **Partner, Hone Maxwell LLP**

Josh Maxwell is a partner at Hone Maxwell LLP, and a licensed U.S. attorney and CPA. His practice focuses on international tax and federal, state and local tax issues, particularly civil and criminal tax controversy defense. Mr. Maxwell advises clients on a wide variety of international tax issues including the Offshore Voluntary Disclosure Program, FATCA, treaties, IRS informational reporting, and legal needs for expanding into the U.S. market. As a part of his international work, Mr. Maxwell travels throughout Mexico and Asia educating on U.S. international tax issues, U.S. business considerations and servicing clients. Through his controversy work Mr. Maxwell coordinates and defends clients during audits by the IRS, Franchise Tax Board, Board of Equalization, and EDD. Additionally, Mr. Maxwell works with clients on collection issues with the same agencies, including installment agreements, offers in compromise, and issues surrounding liens, levies, and wage garnishments.

## Registration

- Complete online registration [by 13 September 2018](#).

**Contact Sheri Tam at 2287 7067 for enquiry.**



Hong Kong Institute of  
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Programme Code: SCPD18091801

Finance & Operations Department,  
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FOR OFFICE USE

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**Deadline: 13 September 2018**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member HK\$330
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2								
3								
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\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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- Notes:**
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  - All scheduled events will be cancelled in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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