

U.S. Tax Developments

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Legislative

- Territoriality
- “Tax Reform”



Administrative

- FATCA
- Transfer Pricing
- Uncertain Tax Positions



Judicial

- Economic Substance
- Treaty Shopping
- Foreign Tax Credit Generators “Products”
- State Courts & Cross-Border Issues



Treaties

- Mutual Agreement Procedure
- TIEAs & Information Exchange
- Later in Times Issues
- Qualified Dividends



OECD

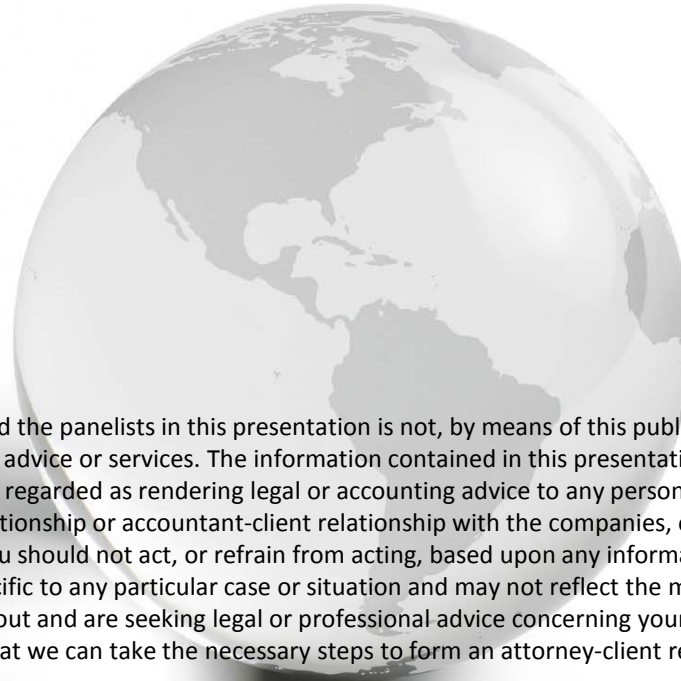
- **Transfer Pricing Safe Harbors**
- **Permanent Establishments**
- **BEPs Project**



Thank You

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