

11th Annual

International Taxation

Miami, FL - October 2, 2015

Early Registration

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PRESENTED BY:

Leslie A. Share

Jose L. Nuñez

Shawn P. Wolf

-Packman, Neuwahl & Rosenberg, P.A.

(See complete biographies inside)

Continuing Education Credit:

- FL CLE 8.0 including 6.0 Business Litigation and 8.0 International Law
 - ICB 8.5 CTFA
 - NASBA CPE 8.0
- See inside for details.

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Miami, FL - October 2, 2015

International Taxation

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International Taxation

AGENDA

- I. Foreign Persons Investing in the U.S.**
 - A. Income not effectively connected with a U.S. trade or business
 1. Flat 30% rate
 2. FDAP income
 3. Source rules
 - B. Withholding on FDAP income
 - C. Withholding on U.S. real property interest dispositions
 - D. U.S. income tax treaties: passive investments
- II. Foreign Persons Doing Business in the U.S.**
 - A. Income effectively connected with a U.S. trade or business: taxed on a net basis
 - B. Branch profits tax
 - C. Withholding on income from U.S. partnerships: Section 1446
 - D. U.S. income tax treaties: business investments
 - E. Section 482: transfer pricing issues, inbound
- III. Alternative Planning Structures for Foreign Investors: Income Tax Considerations**
- IV. U.S. Persons Doing Business Offshore**
 - A. Domestic corporation
 - B. Taxation of worldwide income
 1. Relief from double tax
 2. Foreign tax credit
 - C. Section 911 exclusion
 - D. Section 482: transfer pricing issues, outbound
 - E. Withholding: outbound
 - F. Section 367: taxation on transfers
 - G. Income taxed in U.S. when repatriated
 - H. Repeal of foreign person holding company rules
 - I. Controlled foreign corporations
 1. Ownership test
 2. Current taxation under Subpart F
 3. Foreign tax credit
- V. U.S. Income Tax Compliance Rules for Offshore Activities and Accounts**
- VI. Expatriation Rules**
 - A. Prior law
 - B. Current law in general
 - C. Income tax planning considerations
 - D. Estate tax planning considerations
- VII. International Estate Planning**
 - A. Jurisdiction issues
 1. Resident vs. nonresident
 2. Estate tax domicile vs. income tax residence; citizenship
 - B. Foreign inheritance law issues
 - C. Property situs issues
 - D. Credits, deductions, date of death basis adjustments (including QDOTs)
 - E. Estate tax treaties
 - F. Pre-immigration planning
- VIII. U.S. Estate and Gift Tax Compliance Rules for Offshore Trusts, Bequests, and Gifts**
- IX. Alternative Planning Structures for Foreign Investors: Estate Tax and Asset Protection Considerations**

DETAILS

DATE: Friday, October 2, 2015
REGISTRATION: 8:00 a.m.
PRESENTATIONS: 8:30 a.m. - 4:30 p.m.
LUNCH: 12:20 - 1:20 p.m.
Lunch is on your own

LOCATION:

DoubleTree by Hilton Hotel
Miami Airport & Convention Center
711 N.W. 72nd Avenue
Miami, FL 33126
305-261-3800
Map available online

WHO SHOULD ATTEND

- Certified Public Accountants
- Other Tax Professionals
- International Investors
- Financial Advisors
- Officers and Financial Managers
- International Lenders
- International Business Professionals
- Attorneys:
 - Taxation
 - International Trade
 - International Law
 - International Business Law
 - Immigration and Naturalization
 - Investments
 - Trusts and Estates
 - Asset Protection
 - Finance
 - General Practice
 - Sole Practitioners

SUMMARY

Taxation may be one of life's few certainties, but that doesn't make it any less complicated. It's more important than ever to understand the shifting rules and regulations, especially when the consequences for even minor errors can be devastating. Don't let fragile economic conditions and dynamic relationships between countries put your clients' assets at risk. Our presenters will help you stay current with the latest developments in international taxation, and provide insight into the complex issues you and your clients face. **Register today!**

Please bring your license number, ID, or other necessary information to the seminar to ensure proper reporting of continuing education credit.

CONTINUING EDUCATION CREDIT

FL CLE

This seminar has been approved by **The Florida Bar's Legal Specialization & Education Department** for **8.0 general CLE credit hours**, including **6.0 Business Litigation** and **8.0 International Law certification credits**.

ICB

The Institute of Certified Bankers (ICB), a subsidiary of the American Bankers Association, is dedicated to promoting the highest standards of performance and ethics within the financial services industry. The International Taxation program has been approved by ICB for CE credit. **CTFA credits should be distributed as follows: 2 FP, 6.5 Tax.** This statement should not be viewed as an endorsement of this program or its provider.



Sterling Education Services is registered with the **National Association of State Boards of Accountancy (NASBA)** as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

Maximum CPE Credit Hours: 8.0 (based on a 50 minute credit hour). Field of Study: **Taxation**. Level of Knowledge: **Intermediate**. Delivery Method: **Group-Live**. * Prerequisite: **None**. Advance Preparation: **None**.

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*No CPE credit will be granted for home study with the purchase of the seminar audio recording. SES is only approved for "Group/Live" programs.

Other continuing education credit may be available. Please contact Sterling to inquire.

MEET THE FACULTY

LESLIE A. SHARE, a shareholder of Packman, Neuwahl & Rosenberg, P.A., specializes in the areas of domestic and international tax, estate and business planning, and wealth preservation. Mr. Share has advised clients in numerous and diverse areas such as Broadway theatrical productions, domestic and foreign real estate like-kind exchanges, internet tax planning, advanced domestic and foreign asset protection techniques, U.S. tax treaties, Internal Revenue Service examinations and voluntary compliance programs, and preferred structures for U.S. persons investing overseas and engaging in foreign business activities. Mr. Share has written articles for publications such as the *Asset Protection Journal*, *Entertainment Law & Finance*, *Estate Planning*, the *University of Florida Law Review*, and an American Bar Association book entitled *Foreign Investment in U.S. Real Estate: A Comprehensive Guide*. He was named a Florida Super Lawyer® and a Corporate Counsel Super Lawyer® in the field of tax law for 2009 and 2010. Mr. Share received his B.A. from Northwestern University; his J.D., with honors, from the University of Florida Fredric G. Levin College of Law; and his LL.M. in Taxation from New York University, where he served as chief tax editor and research editor of the *Florida Law Review*.

SHAWN P. WOLF, a shareholder of Packman, Neuwahl & Rosenberg, P.A., focuses his practice on the areas of international taxation (both inbound and outbound) and general taxation, including business planning and estate planning. Mr. Wolf is admitted to the Florida Bar, and he has been chair of the Outbound Tax Committee of the Florida Bar's Tax Section since 2009. Mr. Wolf was named a Rising Star® by *Florida Super Lawyers*® in 2009 and was selected for inclusion in the 2011 edition of *Best Lawyers*® in America. He is a contributing author to publications by the Foreign Institute of Certified Public Accountants, and he has spoken on various international tax issues on numerous occasions. Mr. Wolf received his B.B.A. from the University of Miami, his J.D. from the University of Pittsburgh School of Law, and his LL.M. in taxation with specialization in international taxation from the University of Miami.

JOSE L. NUÑEZ, a shareholder of Packman, Neuwahl & Rosenberg, P.A., concentrates his practice in the area of U.S. federal taxes, international and domestic estate planning, and corporate matters. He particularly specializes in and devotes a large part of his practice to the federal income taxation of international transactions involving foreign investors with U.S. business and investments and U.S. investors with foreign businesses and foreign investments. Mr. Nuñez is an adjunct professor of international tax at the Chapman Graduate School of Business at Florida International University, and is a contributing author to publications such as *Trusts & Estates* and for the Florida Institute of Certified Public Accountants. He has spoken on international tax issues on numerous occasions, and has been named in *Best Lawyers*® in America since 2008. Mr. Nuñez received his B.B.A., *magna cum laude*, from the University of Miami at Coral Gables and his J.D., with high honors, from the St. Thomas University School of Law at Miami, where he was the managing editor of the *St. Thomas Law Review*.

International Taxation Miami, FL - October 2, 2015

Registration Fee: (includes manual)

- \$349 per person
- \$339 per person for 2 or more
- \$319 per person **if paid by August 21st**

Reference Materials:

- Add audio to your registration for \$167*
- Manual only \$95*
- Audio only \$267*
- Audio/manual package \$357*

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LANDLORD-TENANT LAW: HOW TO PROSPER IN THE NEW MARKET

Seminar # 14FL09225

Leases: An Ounce of Prevention; The Landlord's and the Tenant's Rights and Obligations; Evictions; Tenant or Landlord Bankruptcy; Ethical Considerations in Landlord-Tenant Law

PRESENTED BY:

James E. Walson with Lowndes, Drosdick, Doster, Kantor & Reed, P.A.; Joseph E. Foster with Akerman LLP; Mariane L. Dorris with Latham, Shuker, Eden & Beaudine, LLP; and Timothy R. Miedona with Lowndes, Drosdick, Doster, Kantor & Reed, P.A.

Audio & Manual Set \$155 Audio only \$95 Manual only \$75

EMPLOYMENT LAW: BEYOND THE BASICS

Seminar # 14FL05124

FLSA/Wage & Hour Crackdown; Termination Best Practices; Sexual, Racial, and Other Harassment and Discrimination; NLRB's Expanding Agenda; Privacy and Social Media in the Workplace; PPACA/Obamacare: What Employers Need to Know; Advanced FMLA and ADA Issues

PRESENTED BY:

Benjamin J. Zimmern with Galloway, Johnson, Tompkins, Burr and Smith, A PLC; Daniel E. Harrell with Clark, Partington, Hart, Larry, Bond & Stackhouse; Gillian Watson Egan with Burr & Forman LLP; Anna L. Scully with Burr & Forman LLP; and Ginger Barry Boyd with Broad and Cassel, Attorneys at Law

Audio & Manual Set \$155 Audio only \$95 Manual only \$75

4 Easy Ways to Register:

- **Web:** www.sterlingeducation.com
Enter # in "Express Registration"
- **Mail:** Sterling Education Services
PO Box 3127
Eau Claire, WI 54702
- **Phone:** 715-855-0498
- **Fax:** 715-835-5132

WALK-INS

Walk-ins are welcome and payment is required at the door when registering. Materials will be available for walk-ins on a first-come first-served basis. **Please call ahead to confirm the schedule.**

CANCELLATIONS

Substitutions or transfers to a future Sterling seminar are welcome anytime up to the day of the seminar.

If you cancel 3 or more business days before the seminar you may:

- 1) transfer your registration to another seminar,
- 2) receive the audio and manual package, or
- 3) receive a refund minus a \$25 service charge.

PLEASE NOTE: If you do not attend and do not cancel as described above you are not entitled to a refund.

REFERENCE MATERIALS

SEMINAR MANUAL:

The faculty has prepared a substantial reference work to accompany their presentation. This manual will serve as a valuable tool for future reference. Each attendee will receive a manual upon checking in at the seminar site; the price is included in the registration fee.

AUDIO RECORDING:

This seminar will be recorded live and the audio recording and/or a reference manual is available for purchase separately or in conjunction with registration. Self-study credit may be available by purchasing the audio and manual package (varies by location). **Please call for details.**

UPCOMING SEMINARS

- **Fundamentals of Workers' Compensation**
Fort Lauderdale, FL - August 4, 2015
- **Fundamentals of Landlord-Tenant Law**
Fort Lauderdale, FL - August 18, 2015
- **Employment Law: Beyond the Basics**
West Palm Beach, FL - August 18, 2015
Jacksonville, FL - October 27, 2015
- **Landlord-Tenant Law**
Tampa, FL - November 19, 2015

Visit our website for details!