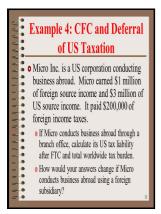
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Companies doing business abroad must also be vigilant about common practices in emerging markets that may collide. If you make a showing that any failure to disclose is due to reasonable cause and not due to willful neglect, no penalty will be imposed for failure to file Form 8938, however. HeinOnline is a subscription-based resource containing nearly 3,000 academic and legal journals from inception; complete coverage of government documents such as U.

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Reporting Thresholds Reporting thresholds vary based on whether you file a joint income tax return or live abroad. In other cases, especially if the business will be subject to little or no tax in the foreign jurisdiction and has a need to accumulate capital, it can be more advantageous to structure the business through a foreign entity that will be treated as a C-corporation for U.

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Permanent Establishment

Emerging technology solutions such as artificial intelligence AI and machine learning ML are also gaining popularity—these powerful new tools can be used to perform structured and unstructured activities, and can gather and analyze data from multiple sources. Tax treaties — In order to reduce the risk of duplicate taxation and to encourage international commerce, the U. Social Security and Medicare taxes do not apply to wages for services performed as an employee outside the U.

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