

INTERNATIONAL TAX (BUSINESS) -INTERMEDIATE



Modules	Submodule
Introduction to US International Business Taxation	Overview of US taxation of global business income
	Worldwide vs territorial tax concepts
	Key international tax terminology
	Filing requirements for US businesses with foreign operations
Entity Structures & Classification (International Context)	US vs foreign entity classification
	Check-the-box rules (basic to intermediate)
	Controlled Foreign Corporations (CFCs) – introduction
	Branch vs subsidiary structures
Foreign Income & Source Rules	Determining source of income (US vs foreign)
	Types of foreign business income:
	• Active vs passive income
	Allocation and apportionment basics
Subpart F Income & GILTI (Basic to Intermediate)	Impact on tax liability
	Overview of Subpart F income
	Introduction to Global Intangible Low-Taxed Income (GILTI)
	Identifying applicable income categories
Foreign Tax Credit (Business Context)	Basic compliance requirements
	Overview of foreign tax credit for businesses
	Form 1118 basics
	Limitation calculations (basic understanding)
Transfer Pricing (Introduction)	Avoiding double taxation
	Concept of arm's length principle
	Intercompany transactions:
	• Goods • Services
Withholding Tax & Reporting	Documentation requirements (basic awareness)
	Risks and compliance considerations
	US withholding tax rules on foreign payments
	Forms:
Withholding Tax & Reporting	• W-8BEN, W-8BEN-E • 1042, 1042-S
	Treaty-based withholding reductions
	Compliance requirements
	Key forms:
Withholding Tax & Reporting	• Form 5471 (CFC reporting) • Form 8865 (foreign partnerships) • Form 8858 (foreign disregarded entities)
	Filing triggers and thresholds
	Common reporting challenges

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Reporting Foreign Entities & Transactions	Mapping foreign entity structures and transactions to the correct US international reporting forms
	Identifying common filing triggers, reporting overlaps, and high-risk disclosure gaps across Forms 5471, 8865, and 8858
Tax Treaties (Business Application)	Overview of US tax treaties for businesses
	Permanent Establishment (PE) concept
	Treaty benefits and limitations
	Reducing withholding taxes
Repatriation & Cross-Border Transactions	Dividend repatriation basics
	Intercompany payments (royalties, interest, services)
	Tax implications of cross-border flows
	Basic planning considerations
Compliance, Deadlines & Penalties	Filing deadlines for international forms
	Penalties for non-compliance (high-risk area)
	Extensions and reporting requirements
	Maintaining compliance across jurisdictions
Tax Software & Workflow (International Business Cases)	Handling international tax forms in software
	Data gathering and validation
	Managing multi-entity structures
	Workflow best practices
	Coordinating data gathering across legal entities, ownership structures, and cross-border transactions
	Reviewing international compliance workflows for completeness of forms and disclosures
Reviewing international business tax returns	Reviewing international business tax returns
	Identifying missing forms and disclosures
	High-risk areas in international taxation
	Cross-checking financial and tax data
Practical Case Studies & Real Scenarios	US company with foreign subsidiary (CFC example)
	Cross-border service transactions
	Withholding tax scenarios
	Common real-world international tax issues