

International Core of Excellence

Your challenge

Optimizing your U.S. taxes becomes more important as tax laws continually change. Critical to this process is the smooth integration of foreign tax considerations with your U.S. tax planning.

Local insight into key foreign tax jurisdictions, here and now, in the context of your U.S. tax perspective, constraints, and objectives.

Yet, this can be challenging for several reasons:

- You may have experienced U.S. tax specialists on staff, but few companies can afford to have specialists in all of the major foreign tax jurisdictions.
- You might rely on tax advisors for help in foreign jurisdictions, but do you have access to them when you need them? Is it financially feasible to have them travel to your U.S. offices for an in-person consultation?
- While specialists in foreign jurisdictions may have great local knowledge, they may not have a firm grasp on how those local issues mesh with your most important U.S. tax issues.
- Specialists in foreign jurisdictions may not understand the overarching issues of a U.S. multinational parent organization, including constraints on its U.S. operations, Treasury and U.S. and global tax objectives.

To overcome these issues, wouldn't it be helpful and more convenient to have senior tax specialists from key foreign jurisdictions available here in the U.S. to participate

in your tax discussions and decision-making process. Someone who understands the overall tax context of your company, along with the tax technical issues specific to the foreign country? Tax specialists who work with you — professionals who can authoritatively answer many international tax questions, with an approach and understanding of U.S. business needs?

Deloitte can help.

Our approach

The International Core of Excellence (ICE) is a U.S.-based team of highly experienced, international tax practitioners from some of the largest countries and key financial centers. We are available to help you, here and now, with everything from new-business development to “one-off,” day-to-day questions that arise, to the coordination of tax resources in the Deloitte Touche Tohmatsu Limited network of firms from around the world.

Specifically, we have integrated foreign nationals into our U.S. practice — specialists who understand the U.S. context and your specific needs, and have a solid technical understanding of the foreign tax jurisdiction. As a result, we can explore a knowledgeable answer, often instantaneously, to your foreign tax questions.

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We are available whenever and wherever you need us, and we can help in an array of areas, including:

- Reducing foreign taxes
- Optimizing cash repatriation
- Restructuring your business to reduce worldwide taxes and optimizing foreign tax credits
- Optimizing the tax of supply chain-oriented business restructurings
- Using intellectual property in a global enterprise
- Developing tax-effective financing strategies
- Planning to expand your business, including a choice of entity and capitalization issues
- Investigating and planning for mergers, acquisitions, and divestitures
- Interpreting tax treaties

Our specialists connect regularly with the Deloitte Touche Tohmatsu Limited local member firms in key foreign jurisdictions, staying abreast of local issues and understanding the latest local tax information. This means you can have access to the most up-to-date insights, in context with your company's specific needs, without working with the challenge of different time zones and long-distance travel. In fact, we can have someone in your office in a matter of hours to brief you on the latest developments and authoritatively help you with your tax planning and decision making.

The Deloitte difference

Don't be frustrated with important, unanswered foreign tax-related questions. Instead, rely on the experienced specialist in our ICE team who are ready to pursue tax approaches at all times. Be confident that we will have your U.S. tax perspective, constraints, and objectives in mind when helping you to explore opportunities in your most important foreign tax jurisdictions. Trust us to provide informed and up-to-date technical guidance on international tax issues.

To learn more about the ICE team, contact your local Deloitte Tax professional or the ICE group leader.

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