Japanese Services Group tax newsletter

Quarterly U.S. Tax Topics for Japanese Multinational Corporations

Summer Edition 2016

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Japanese Tax Reform Proposals

On December 16, 2015, the Liberal Democratic Party and the New Komeito Party released the 2016 Tax Reform Proposals ("Proposals"). The Proposals include the following transfer pricing documentation reforms in response to the OECD/G20 BEPS Project Action 13 (Transfer Pricing Documentation) Final Report.

Country-by-Country Report

Japanese companies which are the ultimate parent company of a Japanese multinational group (MNE Group) must provide revenue, profit before tax, income tax paid, and other information (per Annex I to Chapter V of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations or the OECD Transfer Pricing Guidelines) for each tax jurisdiction in which the MNE Group operates. This information must be filed with the District Director of the Tax Office via the electronic data processing system, e-Tax. Japanese tax authorities will primarily rely on the Japan tax treaty and information exchange network to receive the Country-by-Country Reports of non-Japanese MNE Groups. These reforms apply for fiscal years beginning on or after April 1, 2016 and an English language Country-by-Country Report must be provided no later than one year after fiscal year end of the ultimate parent company of the MNE Group. Penalties will apply if the Country-by Country Report is not filed by the due date. MNE Groups with consolidated revenues of less than JPY 100 billion in the year prior to a given reporting year are exempt from filing a Country-by-Country Report for the relevant reporting year. An MNE Group is defined as a corporate group whose consolidated financial statements, prepared under applicable financial standards, include two or more enterprises, including permanent establishments, that are in different tax jurisdictions. An exception applies where the parent company's consolidated financial statements become a consolidated subsidiary in another group's consolidated financial statements.

Masterfile

Companies which are the Constituent Entity must provide information about the MNE Group's organizational structure, descriptions of businesses, financial position, and other information (per Annex I to Chapter V of the OECD Transfer Pricing Guidelines). This information is to be provided in a Japanese or English language Masterfile and must be filed with the District Director of the Tax Office via the e-Tax System no later than one year after fiscal year end of the ultimate parent company of the MNE Group. These reforms note that the Masterfile Reporting Entity responsibility can be a designated to a Japanese permanent establishment of a foreign company of a non-Japanese MNE Group. These reforms apply for fiscal years beginning on or after April 1, 2016. Penalties are expected to apply if the Masterfile is not filed by the due date. MNE Groups with consolidated revenues of less than JPY 100 billion in the year prior to a reporting year are exempt from filing a Masterfile for the relevant reporting year. A constituent entity is either (i.) an entity that is consolidated in the MNE Group under applicable accounting standards, or (ii.) an entity which would otherwise be consolidated in the MNE Group under applicable accounting standards, however is excluded from the consolidation due to size or materiality grounds.

Local File

Japanese entities with foreign related party transactions must prepare, maintain, and provide upon request Local files to tax authorities. Local files must include documents necessary to determine arm's length pricing of foreign related party transactions. The items to be contained in the Local file are specified in the Act on Special Measures Concerning Taxation Enforcement Order Article 22-10 and Annex II of the OECD Transfer Pricing Guidelines. These reforms apply for tax filings for fiscal years beginning on or after April 1, 2017 and must be prepared by a Japanese entity's tax return filing date. The local file must be kept for seven years. Non-exempt companies who fail to submit the Local file within 45 days of a request of tax authorities or who fail to submit additional material supporting the arm's length price (e.g. the information on which the local file is based) within 60 days of a request from the tax authorities may be subject presumptive taxation. Japanese entities are exempt from Local file requirements for specific related party transactions, under the following conditions: (i) the value of transactions with the foreign related party in the previous fiscal year (or the current fiscal year if there is no previous fiscal year) is less than JPY 5 billion; and (ii) the value of intangible property transactions with the foreign related party in the previous fiscal year (or the current fiscal year if there is no previous fiscal year) is less than JPY 300 million. For entities that are exempted from preparing a local file, the tax authorities may request material for supporting the arm's length nature of pricing. This must be provided within 60 days of a request from the tax authorities or they may be subject to presumptive taxation.

URL: http://www2.deloitte.com/jp/en/pages/tax/articles/bt/japan-inbound-tax-alert-dec-2015-no15.html

Proposed Regulations Addressing Treatment of Certain Interests in Corporations as Stock or Indebtedness

On April 4, 2016, the United States Treasury and the IRS published broadly applicable proposed regulations under section 385 of the Internal Revenue Code (REG-108060-15, the "Proposed Regulations") that would (i) authorize the IRS to treat certain related-party interests as part stock and part debt for federal tax purposes; (ii) establish contemporaneous documentation requirements that must be satisfied for certain related-party debt to be respected for federal tax purposes; and (iii) treat certain related-party debt as stock for all purposes of the Code when issued in connection with certain distributions and acquisitions.

The Proposed Regulations have complex effective date provisions. Specifically, the contemporaneous documentation requirements are proposed to be effective prospectively when finalized. By contrast, the Proposed Regulations state that the rules treating as equity certain related-party instruments issued in connection with certain distributions apply to instruments issued on or after April 4, 2016. However, these instruments will not be subject to such automatic characterization until 90 days after the Proposed Regulations are finalized. Until such time, these instruments would be entitled to debt treatment if they would qualify as such under current law. Treasury has stated that it intends to "move swiftly" to finalize the Proposed Regulations.

While ostensibly intended to limit the earnings stripping benefits of corporate inversion transactions, the Proposed Regulations, if adopted in their present form, apply well beyond inversions, and are also intended to apply to a broad range of related-party transactions; consequently, they would significantly impact many ordinary business transactions and restructurings of domestic and foreign corporations. In general, the Proposed Regulations do not apply to instruments issued between members of an affiliated group that files a consolidated return. In general, and subject to the contemporaneous documentation requirement and the bifurcation of instruments as part-debt and part-equity provisions, cash-funded, related-party debt generally would not be subject to the Proposed Regulations, provided that the cash is not used for certain specified distributions or acquisitions (unless such cash-funded, related-party debt is a funding). On the other hand, related-party debt issued in a distribution (such as a section 301 distribution or a section 302 redemption); in exchange for related party stock (such as a section 304 transaction or debt issued for stock in triangular reorganizations); or in certain asset reorganizations (such as debt issued to a target shareholder in a cash-D reorganization) would be treated as "stock" under the Proposed Regulations.

Cash-funded, related-party debt may nonetheless be subject to the Proposed Regulations under a "funding rule" and so treated as stock if such cash is used in one of the foregoing distributions or acquisitions to which the Proposed Regulations apply. Under this funding rule, a refinancing of existing debt might be treated as stock, depending on the circumstances. Moreover, the refinancing of existing debt, i.e. debt in place prior to April 4, 2016, would initially be treated as "good" debt, even if the existing debt had funded such a distribution or acquisition, because the new debt would not itself have been issued to fund such a distribution or acquisition. However, any new related-party debt (including debt "deemed" reissued under Treas. Reg. §1.1001-3) would need to be tested under the funding rule, which adopts a non-rebuttable presumption that if the debtor made such a distribution or acquisition during the 36-month period prior to the issuance of the new related-party debt or the 36-month period subsequent to its issuance, that new debt runs afoul of the Proposed Regulations and would be characterized as stock. There is no need for the IRS to actually trace the proceeds of the debt to such a distribution or acquisition. Accordingly, prior to undertaking any refinancing or significant modifications of existing related-party debt, an analysis of the impact of such actions under the Proposed Regulations should be undertaken.

URL: http://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-alert-united-states-6-april-2016-proposed-regulations.pdf

PATH Act Makes Major Changes to FIRPTA

The "PATH Act," enacted December 18, 2015,[1] made permanent, or extended, most of the Code provisions that for many years have had built-in expiration dates (the "expiring provisions"). But it does more. Buried in subtitle B of title III of the PATH Act (which makes extensive changes to the treatment of real estate investment trusts (REITs)) are major changes to Code section 897 (the "Foreign Investment in Real Property Tax Act of 1980" or FIRPTA) and section 1445 (the withholding rules for enforcing FIRPTA), not all of which are limited to foreign shareholders of REITs. Because of the PATH Act:

- Funds exempt from FIRPTA - FIRPTA is now inapplicable to United States real property interests (USRPIs) held by "qualified foreign pension funds."
- Publicly traded REIT stock excluded from USRPI - The percentage of publicly traded REIT stock that a person can hold without the stock being treated as a USRPI with respect to that person has been increased from five percent to 10 percent.

[1] "PATH Act" is short for "Protecting Americans from Tax Hikes Act of 2015," a small part ("Division Q") of the "Consolidated Appropriations Act, 2016," Pub. L. No. 114-113, the omnibus bill that allowed the Congress to end its 2015 session in 2015. The primary legislative history for the PATH Act appears to be Joint Committee on Taxation, Technical Explanation of the Protecting Americans from Tax Hikes Act of 2015, House Amendment #2 to the Senate Amendment to H.R. 2029 (Rules Committee Print 114-40), (JCX-144-15), December 17, 2015 (hereinafter, "JCT TE").

These changes have generally already taken effect, and it appears that they are estimated to lose the Treasury (relative to prior law) between $2 billion and $4 billion in revenue in the next 10 years. The PATH Act also is estimated to raise about $0.5 billion in that period by making the following changes:

- Withholding rate increased - The general withholding tax rate on the proceeds of dispositions and distributions of USRPIs (historically, 10 percent) will increase to 15 percent.
- Cleansing rule repealed for REITs or RICs - The holder of the stock of a corporation that is or has been a REIT or a regulated investment company (RIC) can no longer treat the stock as "cleansed" of its USRPI status once the REIT or RIC sells all of its USRPIs.

While the second of these changes has already taken effect, the increase in the withholding rate will only apply to dispositions after February 16 of this year.

The PATH Act also adds new rules and presumptions to the Code for determining whether a REIT or RIC is "domestically controlled" when its stock is publicly traded or is held by another REIT or RIC. Finally, the PATH Act provides a new exception from the definition of USRPI for REIT stock held by certain publicly traded foreign collective investment vehicles.

URL: http://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-alert-united-states-29-january-2016.pdf

U.S. State Tax Impact of "Business Extenders" Provision

On December 18, 2015, President Obama signed into law the federal Protecting Americans from Tax Hikes Act of 2015, a component of H.R. 2029 (PATH),[2] which makes permanent several lapsed business incentives, including the research credit and the subpart F exception for active financing income, as well as renews a handful of provisions—such as bonus depreciation—for five years. Other provisions are extended through 2016. In some cases, provisions are extended with modifications, while certain others are extended subject to a phaseout. Among the dozens of provisions that are now made permanent or extended retroactive to the end of 2014 and/or modified prospectively under PATH are the following:

- Credit for certain research and experimentation expenses
- 50 percent bonus depreciation provisions for qualified property, and the election to accelerate some alternative minimum tax credits in lieu of bonus depreciation
- Active financing income exception and the application of the controlled foreign corporation look-through rule (the later of which is extended five years)

[2] Protecting Americans from Tax Hikes Act of 2015; P.L. 114-113; 2015 Enacted H.R. 2029.

- Increased expensing limits for Internal Revenue Code (IRC) § 179 property and the expanded definition of § 179 property
- 15-year straight-line cost recovery provision that applies to certain leasehold, restaurant, and retail improvements, as well as restaurant buildings
- Reduced holding period for the S corporation built-in gains tax
- Capital gain exclusion on qualified small business stock

These federal law changes may have a significant effect on state corporate income taxes depending on each state's adoption of the IRC and each state's decoupling provisions. In general, states with automatic or "rolling" IRC conformity would adopt the provisions of PATH unless specific-state legislative action is taken to decouple from some or all of the federal law changes. Some states effectively adopt the IRC by referencing federal taxable income as the state income starting point. Although these states do not specifically adopt the IRC in whole or in part, they would generally be viewed as following provisions of PATH that affect federal taxable income. Other states adopt the IRC as of a specific date; do not adopt the IRC provisions in totality; and/or provide for delineated modifications, variations, or exceptions to certain adopted IRC provisions. For these states, further analysis is needed to determine the extent to which certain provisions of PATH are followed, bearing in mind that many states do not make such conformity updates or decoupling determinations until the tax filing season begins.

For example, the following table outlines how California, Florida, Illinois, New York, and Texas conform to the IRC generally.

State	IRC General Conformity
California	Conforms to the IRC as of January 1, 2015,[3] with certain modifications and exceptions.
Florida	As the result of recently enacted legislation, conforms to the IRC as of January 1, 2016,[4] with certain modifications and exceptions.
Illinois	Provides for rolling conformity to the IRC, with certain modifications and exceptions.[5]
New York	Effectively provides for rolling conformity to the IRC through reference to federal taxable income (before the special dividends received deduction and net operating loss deduction) as the state income starting point,[6] with certain modifications and exceptions.

[3] Cal. Rev. & Tax code § 23051.5(a)(1) & §17024.5(a). Pursuant to Laws 2015, ch. 349, 2015-2016 Regular Session (A.B. 154), the January 1, 2015 conformity date applies to taxable years beginning on or after January 1, 2015. Prior to this bill, California conformed to the IRC as of January 1, 2009, for taxable years beginning on or after January 1, 2010.
[4] H.B. 7009, amending Fla. Stat. §§ 220.03(1)(n) & 220.13(1)(e).
[5] 35 ILCS 5/203.
[6] N.Y. Tax Law §208.9; 208.9(b)(2); 208.9(b)(6).

Texas	Conforms to the IRC as of January 1, 2007,[7] with modifications for the "margin" tax.

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-multistate-impact-of-federal-path-act-business-extenders-provisions.html

Various State Tax Developments

State of Delaware: Transition to Single Sales Factor

On January 27, 2016, Governor Jack Markell signed into law the Delaware Competes Act of 2016 (Act),[8] which phases in single sales factor apportionment for purposes of Delaware's corporation income tax (CIT), with certain exceptions.

Historically, Delaware has maintained an equally weighted three-factor apportionment percentage consisting of property, payroll, and sales for CIT purposes.[9] The Act amends the CIT apportionment statute to gradually phase in single sales factor apportionment commencing in 2017 as follows:

- For tax years beginning in 2017, corporations generally must use a double-weighted sales factor;
- For tax years beginning in 2018, the sales factor is generally weighted three times;
- For tax years beginning in 2019, the sales factor is generally weighted six times; and
- For tax years beginning in 2020 and thereafter, corporations must generally use a single sales factor.

However, commencing in tax year 2017, the Act provides that taxpayers meeting the definition of a "Telecommunications Corporation" or "Worldwide Headquarters Corporation" are not subject to this single sales factor phase-in schedule and, instead, may annually elect to use either single sales factor apportionment or equally weighted three-factor apportionment consisting of property, payroll, and sales factors divided by three to compute their CIT liability.

The Act does not change Delaware's statutory requirement to allocate certain categories of income.[10] The Act also does not alter the determination of the sales factor; however, the Act specifies that payroll and property data used to calculate apportionment factors for corporations organized under the laws of foreign countries must only include US property and payroll. Further, the Act does not amend the existing apportionment rules applicable to a taxpayer meeting the definition of an "Asset Management Corporation" under 30 Del. Code § 1901(2).

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-us-tax-mts-delaware-phases-in-single-sales-factor-and-makes-other-tax-filing-changes.html

[7] Tex. Tax Code Ann. §171.0001(9).
[8] HB 235, 148th Leg., 1st Reg. Sess. (Del., 2016).
[9] 30 Del. Code § 1903(b)(6).
[10] As provided by 30 Del. Code § 1903(b)(1)-(5).

State of Louisiana: Corporate Income and Franchise Tax Laws Address Budget Issues

In March 2016, Governor John Bel Edwards signed into law a number of tax bills which include the following sweeping changes to Louisiana franchise and income tax law:

- Expanding state franchise tax imposition to certain limited liability companies (LLCs) and other entities treated as subchapter C corporations for federal income tax purposes
- Expanding state franchise tax imposition to corporations that own property in Louisiana indirectly through a partnership, joint venture, or any other business organization
- Creating a new holding company deduction from the state franchise tax base for a portion of a corporation's investments in and advances to its subsidiaries
- Limiting utilization of net operating losses (NOLs) to 72% of Louisiana net income for state corporation income tax purposes
- Requiring NOLs to be utilized on a last-in, first out (LIFO) basis from the most recent taxable loss year for state corporation income tax purposes
- Requiring an "addback" adjustment for related party interest expense, intangible expense, and management fees for state corporation income tax purposes
- Potentially establishing a flat 6.5% corporate income tax rate
- Restoring the state corporation income tax dividends received deduction for dividends from certain banking institutions

In addition to the above legislation that was signed into law the Louisiana House and Senate issued a joint resolution proposing to amend the Constitution of Louisiana to permit elimination of the federal income tax deduction for state corporation income tax purposes.

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-us-tax-new-louisiana-corporate-income-and-franchise-laws-address-budget-issues.html

State of Louisiana: Sales and Use Tax Laws Address Budget Changes

In March 2016, Governor John Bel Edwards signed into law a number of tax bills which include the following modifications to Louisiana sales and use tax law:

- Temporarily increasing the state sales and use tax rate from 4 percent to 5 percent on certain items (this 1 percent tax rate increase is effective from April 1, 2016 through June 30, 2018);
- Temporarily eliminating many state sales and use tax exemptions and exclusions for certain periods from April 1, 2016 through June 30, 2018;
- Expanding the definition of "dealer" for state sales and use tax purposes to impose additional collection requirements on certain "click-through" Internet sales or affiliate sales in Louisiana;

- Providing a cap on vendor compensation allowed for collecting state sales and use tax; and
- Increasing the state sales tax rate on telecommunications services.

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-us-tax-new-louisiana-sales-and-use-tax-laws-address-budget-issues.html?id=us:2em:3na:stm:awa:tax:040116

State of New Jersey: Certain Income Attributed to Mortgage Loans to In-State Borrowers Must be Included in Bank's Sales Factor Numerator

A recent New Jersey Tax Court case[11] involved the imposition of New Jersey's corporation business tax (CBT) on a foreign multistate banking institution without offices or branches in New Jersey that originates mortgage loans through agents and also acquires groups of mortgage loans that includes loans made to New Jersey borrowers. The New Jersey Tax Court held that the interest income, origination fee income and gross proceeds from sales attributed to mortgage loans to New Jersey borrowers, whether originated or acquired by the taxpayer, must be sourced to New Jersey for sales factor purposes. However, the taxpayer's underlying mortgage service fee income was deemed to be based on services performed outside New Jersey and thus excludable from the sales factor numerator for CBT purposes. Similarly, the taxpayer's income on the sale of underlying mortgage servicing rights could be excluded from its sales factor numerator for CBT purposes, because the Court deemed that the subsequent sale of those rights to another service provider outside New Jersey did not produce income attributable to the original intangible.

Financial institutions and other taxpayers with significant loan activity in New Jersey may wish to consider reviewing their own CBT returns to assess any potential impacts of this decision.

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-new-jersey-court-rules-on-sourcing-income-from-mortgage-related-intangibles.html

State of California: FTB Issues Ruling on Sourcing of Non-marketing Services Receipts

The California Franchise Tax Board (FTB) recently released Chief Counsel Ruling 2015-03 (Ruling 2015-03) which provides guidance on the sourcing of receipts from non-marketing services under California Code of Regulations (Regulation) Section 25136-2. The taxpayer sought a ruling that sales of non-marketing services should be assigned to the location of the taxpayer's customer and not the location of its customer's customer. The taxpayer also sought the FTB's approval to use a particular type of data derived from the taxpayer's books and records to measure the location where the benefit of the service was received. The FTB concluded that:

- For purposes of assigning sales of non-marketing services under California Revenue and Taxation Code (CRTC) Section 25136 and Regulation Section 25136-2, the taxpayer shall assign the sales of its services to California to the extent that the taxpayer's direct customer (not its customer's customer) receives the benefit of the service in California; and

[11] *Flagstar Bank FSB v. Dir., Div. of Taxation*, N.J. Tax Ct.

- Central Processing Unit (CPU) data associated with the customer's use of the taxpayer's services collected in the regular course of business (and that is kept in the taxpayer's books and records) can be used as a reasonable proxy for financial data in measuring the extent of the benefit received in California.

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-california-ftb-issues-ruling-on-non-marketing-services-receipts.html

State of South Dakota: Physical Presence No Longer Required for Sales Tax Collection

On March 22, 2016, Governor Dennis Daugaard signed Senate Bill 106 (S.B. 106)[12] amending S.D. Codified Laws § 10-45 and 10-52, effective May 1, 2016, to require the collection of South Dakota sales tax on sales into South Dakota if, in the previous or current calendar year, the seller's sales into South Dakota exceed $100,000 or the seller had two hundred or more separate transactions into South Dakota.

S.B. 106 is a direct challenge to the current physical presence requirement of Quill,[13] the 1992 decision of the U.S. Supreme Court which affirmed the existence of a bright-line physical presence standard for substantial nexus under the Commerce Clause before a state or locality may impose a duty to collect use tax on a remote vendor. Noting that "the inability to effectively collect the sales or use tax from remote sellers . . . is seriously eroding the sales tax base of [South Dakota], causing revenue losses and imminent harm to [South Dakota] through the loss of critical funding for state and local services,"[14] S.B. 106 also authorizes the state to initiate a declaratory judgment action in order to provide the "most expeditious possible review of the constitutionality of this law."[15]

URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-south-dakota-enacts-sb-106-physical-presence-no-longer-required-for-sales-tax-collection.html

[12] Senate Bill 106, 2016 Legislative Assemb., Reg. Sess. (S.D. 2016).
[13] Quill Corp. v. North Dakota, 504 U.S. 298 (1992).
[14] S.B. 106 § 8(1).
[15] S.B. 106 § 8(8).

Annual Deloitte Tax Update for US Inbound Businesses

Please join us for the annual Deloitte Tax update for US inbound businesses, scheduled for June 28. This half-day event features an update on federal and state tax developments in 2015 and 2016, including the latest trends that impact US inbound businesses. This event may qualify you for 4 CPE credits.

Date/Time: Tuesday, June 28, 2016/1:00 – 5:30 p.m. (Cocktail reception to follow)

Location: Miyako Hybrid Hotel/Nara & Kyoto conference room
21381 S. Western Avenue, Torrance, CA 90501

Discussion topics:

- 2015/2016 tax changes and potential tax reform at both the federal and state levels
- ASC-740 implications to latest GAAP changes and proposals
- Financing structures for a changing tax landscape
- Trends and transactions: Transfer pricing, IP migration & cost sharing

There is no cost to attend. For the registration and questions about this event, please send an email to Yuko Kobayashi at yukkobayashi@deloitte.com.

Talk to us

Please visit **www.deloitte.com/us/jsg** for additional information about Deloitte's Japanese Services Group.
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