



International Law & Tax

Burr & Forman represents a number of clients in international and tax law including businesses expanding operations overseas, foreign investors looking to enter the U.S., and individuals moving across the globe. We represent a variety of international clients with U.S. operations and have the capability to represent our U.S. clients anywhere.

Our experience includes representing a large number of offshore-based companies that have established operations in the Southeast. Our firm has advised a number of international clients on opening or expanding their operations in the region, and our skill at developing the most effective combination of local and state economic development incentives is a major reason why. We regularly help clients with cross-border financing, licensing, and business acquisition transactions.

In addition, through our network of international professionals and involvement in the global legal organization (a leading global network of 160 law firms with 15,000 lawyers based in 100 countries), we have the ability to connect our clients with attorneys and law firms in jurisdictions around the world. Our attorneys regularly deal with such international business needs as transfer pricing analysis, the establishment of tax-efficient offshore payroll companies, and cross-border acquisitions and licensing agreements. We also regularly work with cross-border leasing and financing arrangements, particularly as our manufacturing clients establish new production operations internationally.

We assist clients with international operations and issues throughout a variety of areas including:

- Global business & finance
- Immigration

PROFESSIONALS

Christian W. Borek
Edward R. Christian
Erik P. Doerring
Joshua A. Ehrenfeld
Cheri Turnage Gatlin
Tully D. Hazell
Chester "Chet" J. Hosch
Melissa Azallion Kenny
Gregory F. Lunny
Gene T. Price
Anna L. Scully
J. Allen Sullivan Jr.
George M. Taylor, III
Callie Sullins Whatley

SCOPE OF SERVICES

EB-5 Investor Program

RELATED AREAS

Immigration
Intellectual Property
International Contract Arbitration
Public Finance
Trusts & Estates Planning

International Law & Tax

- Intellectual property
- International tax
- Labor & employment
- Trade & compliance

Global Business & Finance

- Cross-border mergers & acquisitions, joint ventures, divestitures & reorganizations
- International finance, including cross-border syndicated credit facilities
- Foreign Direct Investment (FDI)
- S. investment overseas

Immigration Law

- Citizenship
- Consular representation
- Family-based immigration
- I-9 Workplace compliance
- Labor certifications
- Temporary & permanent visas

International Tax

Our tax attorneys are experienced in international taxation laws and represent domestic and foreign clients in international tax matters. Reflecting the South's attractiveness to foreign companies looking to start U.S. operations, we advise many companies headquartered in other countries on the form and structure these operations should take for effective tax treatment. Whether your concern is inbound or outbound taxation, we can advise you on the tax treatment of investment incentives, royalties, dividends, and interest generated by the operations, and we have working knowledge of the international treaty provisions that restrict many of the options ordinarily available to strictly domestic operations. Where such restrictions affect repatriation of assets, we recommend effective alternatives to minimize the tax burden involved. That includes the use of tax treaties, conduit entities, hybrid entities, and domestication of foreign corporations to optimize tax deferral where desired.

Our international tax experience includes:

- Citizenship renunciations, expatriations, & the U.S. Exit Tax
- Domestic International Sales Corporations (DISCs) & Foreign Sales Corporations (FSCs)
- Executive & personnel mobility & tax equalization
- Offshore voluntary disclosure initiatives for persons with unreported foreign entities & bank accounts

International Law & Tax

- Structuring cross-border financial & lending transactions, mergers & acquisitions, joint ventures, & investments
- Tax & corporate inversions
- Transfer pricing rules & regulations

Our tax attorneys work to develop and implement substantive and practical tax advice and strategies for our clients in all of the above areas, while at the same time, assisting our clients in evaluating other business and legal issues involved. We utilize resources from other areas within Burr, such as our business, litigation, financial services, lending, and real estate groups.

In addition to the tax aspects of ongoing operations, we advise domestic and foreign companies on the tax implications of mergers, acquisitions, and joint ventures. In non-stock combinations, such as joint ventures with foreign partners, we ensure that the deal is structured to minimize the tax consequences. Where these combinations involve loans and letters of credit, we handle the tax issues that you will face as a borrower in making cross-border payments.

Finally, Burr attorneys use their knowledge of the tax laws to advise domestic and foreign companies on a host of day-to-day issues, including:

- International estate tax planning and administration.
- Tax implications of finance subsidiaries, payroll subsidiaries, self-insurance subsidiaries and other offshore corporations
- Tax laws of other countries as they apply to Americans working overseas
- Tax planning for import/export operations, including the law as it applies to warehousing and shipping facilities
- U.S. tax treatment of foreign nationals working in this country

Intellectual Property

- Cross-border licensing of US-based & non-US IP
- Filing & protecting patents, trademarks & copyrights

Trade & Compliance

- Anti-bribery laws
- Corporate anti-corruption policies
- Export compliance regulations, including EAR, ITAR & OFAC
- Foreign Corrupt Practices Act (FCPA)
- Global privacy and security including the US/EU Safe Harbor
- UK Bribery Act

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News

- Ed Christian Featured in Birmingham Business Journal CEO Sit-Down Series Media Mention, *Birmingham Business Journal*, 12.29.2023
- Burr & Forman Earns National and Metro Rankings in 2024 Best Law Firms List Firm News, 11.02.2023
- Burr's Ed Christian Graduates from Leadership Birmingham Firm News, 07.25.2023