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Entering the U.S. Without Entering Its Tax System: Holding Company Structures for U.S. Operations

Carl Merino co-authored an article, "Entering the U.S. Without Entering Its Tax System: Holding Company Structures for U.S. Operations" for *Bloomberg BNA's Daily Tax Report.* The article explains how business profits of a foreign corporation generally are taxed in the U.S. and suggests possible holding company structures that a foreign parent corporation can use to help insulate itself from direct U.S. tax exposure while taking advantage of treaty exemptions to reduce federal income taxes.

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