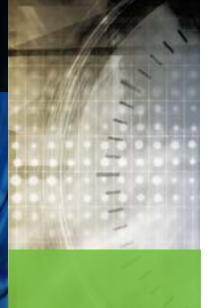


INTERNATIONAL TAX

Hodgson Russ tax attorneys provide guidance on the full range of U.S. business and personal tax issues for clients around the world, including multinational companies, public companies, privately held businesses, emerging technology companies, venture capitalists, investors, business owners, executives, and high-net-worth taxpayers.



Our mission is to provide creative solutions to allow our international clients to achieve their objectives in an ever-changing economic environment. We identify tax issues and find responses that take into account all relevant business, personal, and family considerations.

INTERNATIONAL BUSINESS PLANNING

We have decades of experience advising international business clients on a wide range of U.S. tax issues. Hodgson Russ's Toronto office provides a base for our U.S. legal services to Canadian clients, and our South Florida, New York, and Buffalo offices also are heavily involved with multinational clients who require U.S. tax advice. We develop creative approaches to minimizing costs, reducing risks, and maximizing the tax benefits for cross-border clients, with the goal of providing seamless service to multijurisdictional clients. Our attorneys are routinely involved in:

• Choice of entity and capitalization issues

- Business expansion issues
- Inbound and outbound tax issues
- Mergers, acquisitions, and divestitures
- Hybrid structures and debt instruments
- Tax-effective joint venture arrangements
- Business restructuring
- Executive and employee transfer issues
- Treaty planning and interpretation
- Repatriation strategies
- International technology licenses, patents, and royalties
- Corporate anti-deferral issues for U.S. shareholders of foreign corporations, including CFC, FPHC, and PFIC matters
- Employment tax
- Withholding tax
- Dividend and loan taxation
- Tax matters related to joint ventures, partnerships, and limited liability companies
- Corporate tax matters of all kinds

Hodgson Russ provides guidance on the full range of U.S. business and personal tax issues for clients around the world.

CONTACT

William Turkovich

716.848.1212 wturkovi@hodgsonruss.com

Carol Fitzsimmons

716.848.1477 cfitzsimmons@hodgsonruss.com

PROFESSIONALS

ATTORNEYS

James Bandoblu Jr.

Andrew Besch

Katherine Cauley

Paul Comeau

Catherine Eberl

Carol Fitzsimmons

Kevin Gluc

Leslie Kellogg

Heather Kimmins

Brian Krastev

Britta McKenna

Thomas Nelson

William Turkovich

Marla Waiss

We frequently advise clients with cross-border interests, including business owners, senior executives of public and private companies, entrepreneurs, venture capitalists, and highnet-worth individuals, on U.S. tax issues related to business and investment holdings.



Real property

We also have extensive experience advising on tax planning for nonprofit and charitable organizations, including forming U.S. "friends" groups for cross-border fundraising.

TAX PLANNING FOR HIGH-NET-WORTH INDIVIDUALS

Hodgson Russ attorneys frequently advise people with cross-border interests, including business owners, senior executives of public and private companies, entrepreneurs, venture capitalists, and high-net-worth individuals, on U.S. tax issues related to business and investment holdings.

Our counsel includes:

- Personal income tax planning
- Charitable gift planning
- Estate planning, including business succession planning
- Tax issues related to international business holdings

- Compensation issues, including stock options and other equity-based compensation, phantom stock, deferred compensation, rabbi trusts, golden parachutes, and retirement plan issues
- Expatriate planning, including tax issues related to immigration and visa matters

TAX CONTROVERSIES

Hodgson Russ attorneys represent clients throughout the world in U.S. tax controversies from the auditor's examination level through the appellate process and in the court system. We have successfully handled a wide variety of controversy work, including:

Business taxation issues

- Personal income tax litigation
- Estate and gift tax controversies
- Cross-border matters, including transfer pricing disputes

OFFICES

ALBANY • 677 Broadway, Suite 401 • Albany, NY 12207 • 518.465.2333

BUFFALO • The Guaranty Building • 140 Pearl Street, Suite 100 • Buffalo, NY 14202 • 716.856.4000

GREENSBORO • 7 Corporate Center Court, Suite B • Greensboro, NC 27408 • 336.271.4014

HACKENSACK • 25 Main Street, Suite 605 • Hackensack, NJ 07601 • 212.751.4300

NEW YORK • 605 Third Avenue, Suite 2300 • New York, NY 10158 • 212.751.4300

PALM BEACH • 440 Royal Palm Way, Suite 202 • Palm Beach, FL 33480 • 561.656.8608

ROCHESTER • 90 Linden Oaks, Suite 110 • Rochester, NY 14625 • 585.613.3939

• 1800 Bausch and Lomb Place • Rochester, NY 14604 • 585.454.0700

SARATOGA SPRINGS • 60 Railroad Place, Suite 300 • Saratoga Springs, NY 12866 • 518.736.2900

TORONTO • 22 Adelaide Street West, Suite 2050 • Toronto, ON M5H 4E3 Canada • 416.595.5100

Practice restricted to U.S. law

