CFC Tax Planning for Individuals and Family Offices An Update

Paul Marcotte was a panelist for a seminar titled “CFC Tax Planning for Individuals and Family Offices An Update” on Thursday, April 25, 2019 at 12:30 pm. The event was organized by STEP Mid Atlantic.

There was a luncheon immediately preceding the presentation, which was held at Paley Rothman, 4800 Hampden Lane, 6th Floor, Bethesda, MD 20814.

Program topics included:

- Review TCJA International Modifications
- Transition Tax Issues
- Downward Attribution
- GILTI
- The pros and cons of strategies for U.S. Shareholders to Restructure CFC participations
- Individual Ownership
- Corporate Ownership
- Section 962 Election
- Check-the-Box Election
- Repatriation of PTEP and FTC Planning
- An Alternative: Foreign Derived Intangible Income
- Section 956
- Q&A

Paul Marcotte Chairs the firm’s Tax practice group and is a member of its Estate Planning, Estate & Trust Administration and Nonprofit groups.