

# Tax Planning Strategies



International & Domestic Tax Planning Strategies  
Group Discussion

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CPAs & BUSINESS ADVISORS

# »» Tax Planning Strategies

- *Use of credits and special deductions*
- *Risk Areas*

# Tax Planning Strategies

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- *Structuring*
  - *Use of LLC's*
  - *Check the box*
  - *Q'Subs*
  - *C-Corporations*
  - *Minority Ownership*

# Tax Planning Strategies

- *Use of credits & Special Deductions*
  - *Research Tax Credit*
  - *DPAD*
  - *Cost Segregation*
  - *Basis Step-Up*
  - *Gifting*
  - *Section 179D*
  - *New Market Tax credit*

# Tax Planning Strategies

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- *Risk Areas*
  - *Form over substance*
  - *Transfer Pricing*
  - *Special Allocations*
  - *Withholding*
  - *Foreign disclosures*
  - *Section 367*