



ATTORNEYS AT LAW

Michael Spiro presents at New York State Society of CPAs Taxation of Financial Instruments and Transactions Conference Webcast

Date: 01/12/21

On January 12, 2021, Michael Spiro presented on “U.S. Tax Considerations of Foreign Investments” at the Foundation for Account Education New York State Society of CPAs Taxation of Financial Instruments and Transactions Conference Webcast. The presentation focused on tax issues applicable to cross-border investments arising under the Tax Cuts and Jobs Act, with particular emphasis on controlled foreign corporations, the GILTI high-tax exclusion, the application of 163(j) interest deduction limitation to controlled foreign corporations and new rules concerning PFICs.