



A new breed
of professional
services firm

INTERNATIONAL TAX SERVICES

ENTERTAINMENT, SPORTS AND MEDIA

**SERVING
ENTERTAINERS
WITH
GLOBAL REACH**

The MGO international tax group supports global entertainers as you perform and grow your brand around the world. We provide the guidance and insight to help you maximize the profits from your foreign endeavors.

For further details and guidance, visit mgocpa.com/contact-us or call +1 (866) 355-2453



OPPORTUNITIES FOR GROWTH

- Planning length of project and temporary residence
- Compensation structuring, income flow optimization and cost recovery
- Income characterization (i.e., royalty vs. personal services)
- Sourcing of income (US vs. foreign) and properly allocating expenses and deductions
 - Profits participation
 - Residuals
 - Endorsement income
 - Merchandising income
 - Sponsorship income
 - Royalty income
 - Bonus income
 - Advanced payments
- Dependent vs. independent services classification
- Foreign tax credit planning
- Avoiding double income taxation
 - Entertainer vs. business profits and employment income tax treaty considerations
 - Permanent establishment considerations
 - Other tax treaty considerations

- Planning with use of loan out companies
- Determining whether withholding tax is interim or final
- Avoiding double social security taxation
- Understanding other foreign tax considerations (payroll, VAT, GST/HST, etc.)
- Bringing profits back home tax efficiently and terminating tax residency in foreign country

GLOBAL TAX COMPLIANCE

- Preparation of home and foreign country withholding forms
- Preparation of home country income tax returns and assistance with foreign tax filing responsibilities
- Correspondence with tax authorities
- Foreign asset, equity, bank account and pension reporting
- Passive foreign investment company (PFIC) reporting
- Foreign trust review and reporting

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