
THE IMPACT OF UNITED STATES TAX ENFORCEMENT AND COMPLIANCE IN SOUTH AMERICA

PRESENTATION BY KEVIN E. THORN, MANAGING PARTNER OF THORN LAW GROUP, WASHINGTON DC



THORN LAW GROUP

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- Thorn Law Group is an international tax litigation firm with headquarters in Washington DC, just blocks away from the White House, U.S. Tax Court, the U.S. Department of Justice (“DOJ”), and the U. S. Internal Revenue Service (“IRS”).
- Managing Partner, Kevin E. Thorn, is a former IRS attorney who has intimate knowledge of all the IRS’s Offshore Voluntary Disclosure Programs, as well as, their rigids standards for compliance with United States tax law.
- Mr. Thorn has helped hundreds of clients from around the world disclose foreign assets, including those situated in South America
- This presentation has been compiled to shed some light on the complicated nature of voluntarily disclosing foreign assets in locations such as South America to the U.S. IRS as well as to share information on the necessary steps that must be taken to ensure compliance with U.S. tax law.



CRITICAL FORMS

- FORM 3520: Annual Return to Report Transactions with Foreign Trusts and Receipts of Certain Foreign Gifts
- FORM 3520 A: Annual Information Return of Foreign Trust with a U.S. Owner
- FORM 5471: Information Return of U.S. Persons with Respect to Certain Foreign Corporations
- FORM 8938: Statement of Specified Foreign Financial Assets
- FBAR: Foreign Bank Account Report

FORM 3520

Annual Return to Report Transactions with Foreign Trusts and Receipts of Certain Foreign Gifts

FORM 3520 A

Annual Information Return of Foreign Trust with a U.S. Owner



FORM 5471

Information Return of U.S. Persons with Respect to Certain Foreign Corporations



FORM 8938

Statement of Specified Foreign Financial Assets



FBAR

Foreign Bank Account Report



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