



GENEVA GROUP INTERNATIONAL

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### U.S. Dutch/Lux Holding Structures

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### Lightening Hot Strategies



**GGI ~ Cannes, France April 24-28, 2012**

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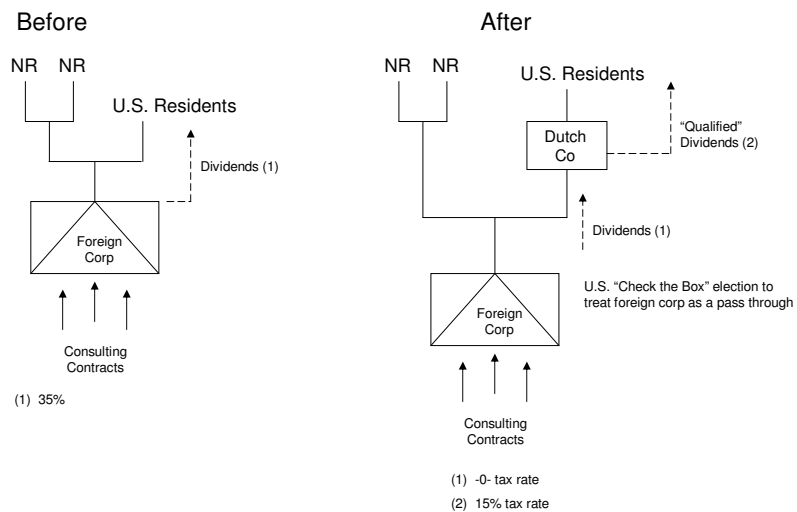
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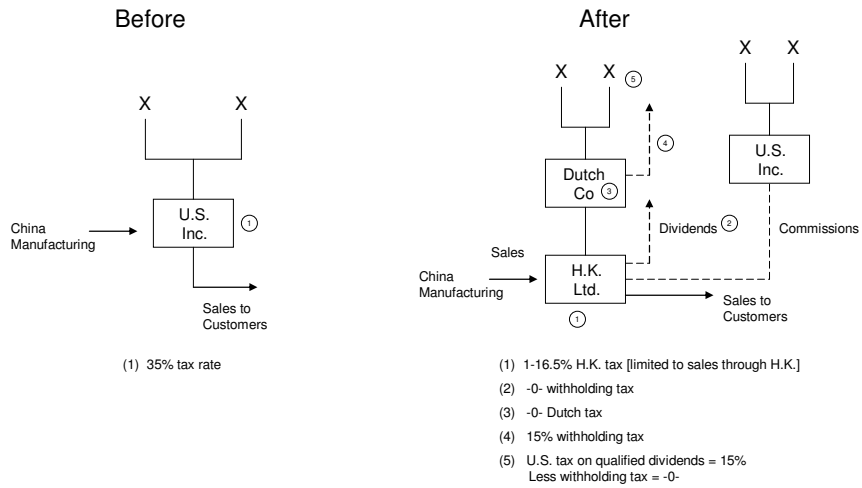
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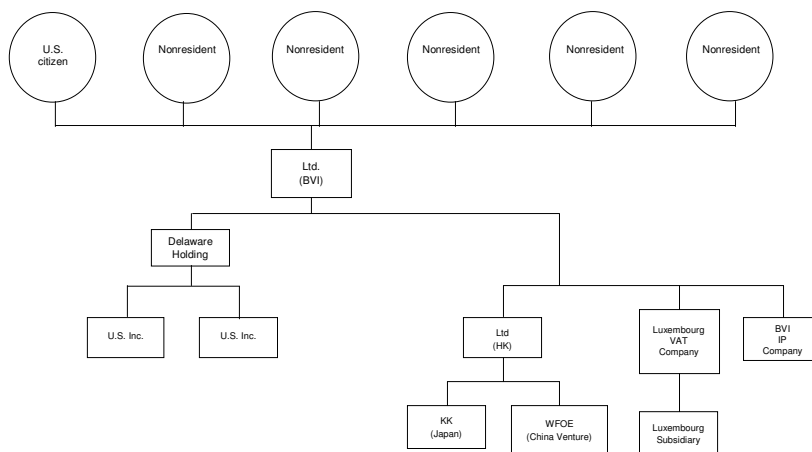
**Case Study #1: U.S. Dutch/Lux Holding Structures Consulting**



### Case Study #2: U.S. Dutch/Lux Holding Structures China based Manufacturing / Sales



### Case Study #3: U.S. Dutch/Lux Holding Structures VAT Structure



## Case Study #4 IRS Amnesty Program Strategy

### Facts

- German – U.S. citizen
- Resident in Germany since 1995
- Stopped filing U.S. returns  
German tax offsets U.S. tax
- Didn't file foreign disclosures

IRS Program 2009	<u>IRS Program</u>	<u>Withdrawn Go through Exam</u>	<u>Predicted at Appeals</u>
U.S. tax returns – 8 years \$60,000 + interest & penalty	\$110K	\$110K	\$110K
Failure to file: Form: TDF Form 90.22-1	\$7.5mm	-0-	NA
Foreign Corp – Form 5471	\$100K	\$100K	\$100K
Foreign partnerships [Gbrs] Forms 8865	<u>\$150K</u>	<u>\$150K</u>	<u>-0-</u>
Final	\$7.86mm	\$360K	\$210K

Note: As of 2011 – New Forms 8938 – To Disclose Foreign Assets



## Speakers Bio Rowbotham & Company



Cindy Hsieh joined Rowbotham and Company in 2001. Her experience includes providing tax consulting and compliance services for domestic and international businesses, and high net worth individuals. Ms. Hsieh specializes in tax planning and estate tax planning for multi-national families and has clients in the venture capital, high technology, and real estate sectors.

Ms. Hsieh speaks fluent Mandarin.



Brian Rowbotham is a CPA with 33 years of experience advising businesses and individuals on complex domestic and international income and estate tax planning. He is the founding partner of Rowbotham & Company LLP which is almost exclusively dedicated to businesses and investors needing both domestic and international tax and accounting services.

His clients include private and public companies around the globe which consist of: U.S. and foreign institutional investors, multinational families and executives and non-U.S. investors doing business in the U.S. Mr. Rowbotham has advised clients in major domestic and international litigation and has also served on the boards of both privately held and publicly traded companies.



## Speakers Bio De Keijzer Nipius & Co



Hugo Everaerd is working with De Keijzer Nipius & Co as of 2009 and became partner per 2011. Previously he worked with Andersen and Deloitte in the international tax practice. Hugo studied Dutch civil law and tax law at the University of Amsterdam and International tax law at Leiden University. His international clients include ICT-, media and life sciences companies and companies working on (sustainable) innovation.