



HELPING  
INTERNATIONAL  
CLIENTS MINIMIZE  
WORLDWIDE TAX COSTS

**Today's businesses now operate on an increasingly global scale. As the world becomes a smaller place to do business, implementing a tax efficient structure to operate and finance operations among competing tax systems becomes increasingly complex. Warren Averett has a strong International Tax and Business Services practice comprised of experts who specialize in providing sophisticated tax services that help our clients minimize their worldwide tax costs.**

Warren Averett understands that addressing international business opportunities also means addressing complex international tax compliance and planning challenges. Whether you are entering the international business arena for the first time or building upon an existing global enterprise, Warren Averett is the best choice for cross-border compliance, consulting and tax services.

### FEEL ASSURED

With our reach and resources, additional service solutions and strengthened depth of expertise, you will benefit from strong personal client service. With offices spanning the Southeast, including affiliate offices in Houston and Grand Cayman, Warren Averett currently ranks among the top 30 firms in the nation and within the top 5 largest Southeastern firms.

We have expertise in assisting clients with intricate strategies that not only help them to observe the letter of the law, but also maximize their bottom line and tax savings.

Forward thinking—we continually keep our clients informed of the latest international tax developments and maintain active communication with business tax leaders and owners to ensure their involvement throughout the planning process.

As an independent member of the BDO Alliance USA, we are able to further enhance our client services and broaden capabilities overall. With a client base that is increasingly exploring business opportunities in other domestic markets and foreign countries, the BDO Alliance USA allows us to further serve these clients and to help them thrive.

AN INDEPENDENT MEMBER OF



ALLIANCE USA

BDO Alliance USA membership offers Warren Averett access to the resources of BDO USA, LLP, one of the nation's leading professional services firms, as well as other Alliance members. Warren Averett also has access to an international network of people and firms through our membership in the BDO Alliance USA.

### IC-DISC

#### What is an IC-DISC?

The Interest Charge Domestic International Sales Corporation (IC-DISC) is a vehicle that provides an opportunity for small-to-medium-size companies to have up to 85% of its export profits excluded from U.S. taxation. Profits are taxed at the current dividend rate of 23.8% as opposed to the ordinary income rate of up to 39.6%. The significant savings afforded by the IC-DISC are meant to increase the competitiveness of a U.S.-based company with export sales and to help it compete in the global market.

#### Who qualifies?

The IC-DISC is a powerful export incentive for small-to-medium-sized companies with annual gross revenues of generally \$1 million or more that export property that is manufactured or produced in the U.S. Businesses include:

- Manufacturers
- Producers
- Farmers
- Wholesalers
- Distributors
- Architectural and engineering firms
- Software developers
- Other goods and/or services

Transactions that qualify include direct sales to a foreign purchaser and sales to a U.S. purchaser if the goods are destined for use in a foreign country.



### ONE OF THE LARGEST CPA & ADVISORY FIRMS IN YOUR REGION —BAR NONE

Warren Averett provides international clients with accounting, tax and consulting services, including:

- International structuring
- Inbound tax planning for foreign companies and individuals in the U.S.
- Foreign repatriation planning for U.S. companies abroad
- Foreign tax credit planning
- Global transfer pricing planning and compliance
- Export tax incentives and strategies, including IC-DISC design, structuring and implementation
- Foreign trust planning and structuring for U.S. persons
- Comprehensive services for individuals
- Captive insurance feasibility, planning and strategies
- Cross-border intellectual property planning
- Outbound withholding tax planning and compliance
- Comprehensive international compliance services for businesses and individuals
- Income tax treaty planning and withholding taxes

To find out how we can help your business thrive, call us at 800.759.7857 or visit our website at [www.warrenaverett.com](http://www.warrenaverett.com).