



# INTERNATIONAL TAX

## TOP 5 REASONS TO TRY INTERNATIONAL TAX ON CHECKPOINT®

1. Most comprehensive and authoritative international tax information available – both primary law and commentary on all the major regions including Africa, Asia-Pacific, Europe, Latin America, North America and the Middle East.
2. Expert guidance and analysis from leading authors in the field from RIA®, WG&L®, IBFD, WorldTrade Executive and others.
3. Access to thousands of international treaties.
4. Fast, convenient hypertext links between code and regulations, tax treaties, treatises, journal articles and news.
5. Innovative online tools and solutions to easily compile tax comparatives and rates between countries.

Checkpoint® is an award-winning online platform supporting the most comprehensive databases of regional tax information from around the world. Checkpoint provides U.S. tax laws and analysis, along with both translated primary source tax laws from major countries and authoritative commentary from RIA®'s own internal expert international team and renowned WG&L® authors. Checkpoint also integrates commentary and guidance from leading international tax information providers such as IBFD and WorldTrade Executive to provide an unsurpassed offering of international tax laws, analysis and guidance on one unique platform, designed especially for tax professionals.

## INTERNATIONAL TAX –FEATURES

### TRANSLATED PRIMARY LAW (TAX AND COMMERCIAL) FOR 8 REGIONS

- **RIA's Worldwide Tax Law**

The English translation of the major tax and commercial laws of the world are now available on Checkpoint. RIA's Worldwide Tax Law provides access to the most accurate and extensive collection of the full text English translation of the world's tax and commercial laws, compiled from official texts. Eight regions of the world are covered, including Africa, Asia-Pacific, Canada, Caribbean, Europe, Latin America, Mexico and Middle East. The major tax and commercial laws include: Income and Corporate Tax Law, Value Added Tax Law (VAT), Corporation Law, Trust Law, Commercial Codes, Environmental Law, Money Laundering and other Regulations Affecting Financial Transactions, Labor Law and Bankruptcy.

### EXPERT REGIONAL ANALYSIS

- **IBFD's Regional Tax Databases**

The International Bureau of Fiscal Documentation (IBFD), a leading authority on international taxation, has joined with RIA to provide comprehensive analysis and commentary on taxation in major countries and regions around the world.

- The IBFD European Database is the world's most comprehensive database currently available on taxation in Europe and forms a complete repository of tax information, practice and analysis.
- **The IBFD Latin American Taxation Database** provides practical guides for investment and analysis of the important aspects of the legal and taxation systems prevailing in all countries in Latin America.
- **The IBFD Asia-Pacific Taxation Database** analyzes the legal, investment and tax systems of all countries and territories in the region.
- **WorldTrade Executive (WTE) International Taxation publications** WorldTrade Executive, a Massachusetts-based publisher of respected periodicals on international taxation and finance, has joined with RIA to provide practical advice on how to address complex international tax and financial issues in the U.S., Europe, Latin America and Asia. Issues addressed include how to minimize international tax liabilities, protecting global profits and cash flow from currency fluctuations, and managing financial resources overseas. Written for legal, financial, and tax professionals, each WorldTrade Executive report draws on the expertise of international tax and finance experts facing these issues throughout the world.

# INTERNATIONAL TAX – FEATURES

## CURRENT INTERNATIONAL TAX NEWS

- *International Taxes Weekly* is an e-newsletter covering all major international tax developments- emailed weekly to all international tax subscribers.
- *IBFD's Daily Tax News Service on Checkpoint (WTNO)* provides instant access to the latest developments in international taxation and a unique database of news reports dating back to 1988.

## INTERNATIONAL TAX PLANNING STRATEGIES

- *RIA International Portfolios – Tax Advisors Planning System (TAPS)* includes five titles from the Tax Advisors Planning System (TAPS), a transactional planning tool that integrates rules, planning ideas and implementation techniques to guide practitioners through complex transactions. The focus of TAPS is proactive planning – it provides a practical framework for recommending a specific course of action or a way to structure a transaction.

## TREATISES FROM WG&L FOR IN-DEPTH ANALYSIS ON TOPICS

- **WG&L treatises including: U.S. International Taxation: Agreements, Checklists, and Commentary**, by Cym Lowell, G. Michael Tilton, Andrew Sheldrick and Michael Donohue – an in-depth, step-by-step guide to planning, documentation and compliance for international transactions involving U.S. or foreign-based companies. Includes checklists, commentary, and forms that are carefully coordinated to make sure the right forms are filed and the correct procedures are followed for all types of international transactions.
- **U.S. International Tax Forms Manual of Compliance and Reporting**, by G. Michael Tilton – all you need to understand and comply with IRS disclosure and reporting requirements. More than 100 examples of transactions are included, with completed IRS sample forms and commentary on what to do (and not do) in each instance.

## CHECKPOINT FUNCTIONALITY & TOOLS - TAX COMPARISONS COUNTRY TO COUNTRY

- **Compare It (International)** – With the click of a button, use Compare It to easily search similar or related U.S. treaty articles, Treasury Technical Explanations, and Editorial Explanations across multiple countries.
- **International Create a Chart** – With this unique interactive product, you can create up-to-date international tax comparison charts, with links to the controlling authority, detailed explanations and WG&L treatises. In addition, Checkpoint displays caution flags for countries where additional information is available.

## CHECKPOINT FUNCTIONALITY – FAST LINKING

- **“Top of Line” Links to WG&L Tax Treatises** link to the in-depth analysis of the WG&L Tax Treatises on any Code section by using the WG&L Top of Line Links.
- **Side Line Links to WG&L Tax Treatises** dig deep so you can find all of the WG&L Tax Treatises with analysis of your Code subsection.

## CHECKPOINT FUNCTIONALITY – SEARCHING

- A search template helps researchers narrow their search by Country or by Document type. In addition, they can also keyword search the IBFD analytical products, the daily tax news and translated statutory language provided by Worldwide Tax Law.

## CHECKPOINT FUNCTIONALITY – QUICK SORTING THROUGH INTERNATIONAL TREATIES

- RIA's International Treaties Database includes thousands of international treaties with the U.S. and between other countries. The International Wizard feature on Checkpoint enables quick and easy sorting of these treaties.

# INTERNATIONAL TAX – PACKAGES

## INTERNATIONAL TAX LIBRARY (WITL)

- **U.S. Tax Treaties Database**
- **WG&L International Treatises:**
  - Foreign Tax Credits, by Richard Andersen
  - Analysis of United States Income Tax Treaties, by Richard Andersen
  - U.S. International Tax Forms Manual: Compliance and Reporting, by G. Michael Tilton
  - U.S. International Taxation, by Joel Kuntz & Robert Peroni
  - U.S. International Taxation: Agreements, Checklists & Commentary, by Cym H. Lowell et al.,
  - U.S. Taxation of Foreign-Controlled Businesses, by Marc M. Levey
  - U.S. Taxation of International Mergers, Acquisitions & Joint Ventures, by D. Kevin Dolan et al.,
  - American Jobs Creation Act of 2004: A Selective Analysis, by Jasper L. Cumings and Robert P. Hanson
- **Add-ons to International Tax Library:**
  - Public Domain Library – no Citator (WIPD)
  - Complete Transfer Pricing Suite (WITP)
  - Both Public Domain Library and Complete Transfer Pricing Suite (WPTP)

## COMPLETE TRANSFER PRICING SUITE (WCTP)

- **International Transfer Pricing: OECD Guidelines**, by Richard M. Hammer, Cym H. Lowell, Marianne Burge and Marc M. Levey
- **U.S. International Taxation: Practice and Procedure**, by Cym H. Lowell and Jack P. Governale
- **U.S. International Transfer Pricing, Second Edition**, by Cym H. Lowell, Marianne Burge and Peter L. Briger

## RIA INTERNATIONAL PORTFOLIOS – TAX ADVISORS PLANNING SYSTEM (WPIF)

- **Corporate Leasing Transactions**, by Michael G. Robinson
- **Corporations Doing Business in the U.S.**, by Donald T. Williamson
- **Structuring International Transfers of Executives**, by David W. Ellis and Patrick T. Navin
- **U.S. Corporations Doing Business Abroad**, by James O'Brien et al.
- **U.S. Taxation of Foreign Nationals Employed in the U.S.**, by John E. Allis

## RIA WORLDWIDE TAX LAW – EUROPE REGION (WFTEU)

English translation of tax and commercial laws of Europe, including:

- Austria
- Belgium
- Denmark
- Finland
- France
- Germany
- Italy
- Luxemburg
- Netherlands
- Norway
- Portugal
- Spain
- Switzerland
- Sweden
- United Kingdom

The translated tax laws include Company Tax Law, Individual Income Tax Law, Net Wealth Tax, Inheritance and Gift Taxes, Basic Law of Social Security, Foreign Investments and Tax on Patrimonial Transfers.

## RIA WORLDWIDE TAX LAW – MEXICO REGION (WFTMX)

English translation of tax and commercial laws of Mexico.

# INTERNATIONAL TAX – PACKAGES

## **RIA WORLDWIDE TAX LAW – OTHER REGIONS:**

- RIA Worldwide Tax Law – Africa
- RIA Worldwide Tax Law – Asia-Pacific
- RIA Worldwide Tax Law – Canada
- RIA Worldwide Tax Law – Caribbean
- RIA Worldwide Tax Law – Latin America
- RIA Worldwide Tax Law – Middle East

## **SUGGESTED CORE EUROPE/U.S. INTERNATIONAL TAX BUNDLE FOR EUROPEAN ORGANIZATIONS**

- International Tax Library (WITL)
- RIA Worldwide Tax Law – Europe Region (WFTEU)
- WTE Practical European Tax Strategies (WTEES)
- *Foreign Corporations Doing Business in the U.S.*, by Donald T. Williamson (WPFII)
- U.S. Compliance Expert (WCMPX)
- U. S Federal Tax Coordinator Library (WEB1)
  - RIA's Federal Tax Coordinator
  - RIA's Complete Analysis of New Law(s)
  - Pending & Enacted legislation
  - Source materials (Code, Regs, TDs, PUBS)
  - IRS Rulings and Releases (FSAs, SCAs, IRB, LMSBs, etc)
  - U.S. Tax Treaties in Force
  - e-Form RS: Federal
- All States Tax Guide (WASTG)

## ***Add-ons to any International Tax Package on Checkpoint***

- International Create a Chart (WICC)
- International Tax Rates Create a Chart (WWCAC)
- Continuing Professional Education (CPE) on Checkpoint, including, International Taxation: Inbound Transactions, International Taxation: Outbound Transactions

# INTERNATIONAL TAX – WITH PARTNER CONTENT

## **IBFD PRODUCTS & PACKAGES (FOR SALE IN THE U.S. ONLY)**

- IBFD Complete Package (WCPD) Includes:
  - IBFD Worldwide Tax Treaties (WTTD)
  - IBFD European Regional Taxation (WET)
  - IBFD Latin America Regional Taxation (WLAD)
  - IBFD Asia Pacific Regional Taxation (WAPD)
- IBFD Tax News Service (WTNO)
- Other IBFD packages:

Combinations of all these products are available.

## **WORLDTRADE EXECUTIVE INTERNATIONAL TAXATION PUBLICATIONS**

- **International Securitization & Structured Finance Report (WTEIS)**  
Comprehensive intelligence on asset-backed securitization and structured finance in Europe, Asia, and Latin America. Covers recent new product trends, what is working in these markets, organizational, regulatory, tax, and accounting considerations.
- **Latin American Finance Executive Report (WTELF)**  
Briefing on treasury management, tax, legal, accounting and other operational issues that affect doing business in Latin America. Provides an independent assessment of local capital markets.

- **Practical Asian Tax Strategies (WTEAS)**  
Provides innovative strategies to achieve maximum tax efficiency for international companies with Asian operations. Edited by Asian Business Unit of Ernst & Young.
- **Practical European Tax Strategies (WTEES)**  
Discusses how leading companies are reacting to changes and developments in European tax practices.
- **Practical Latin American Tax Strategies (WTELS)**  
Discusses how leading companies are reacting to changes and developments in Latin American tax practices. Edited by PwC.
- **Practical U.S. Domestic Tax Strategies (WTEUS)**  
Provides practical advice to readers on how to minimize their U.S. tax liabilities.
- **Practical U.S./International Tax Strategies (WTEIT)**  
Provides clear guidance on how to minimize U.S. and international tax liabilities on cross-border transactions.

Checkpoint® History | Options | My Folders | Help | Sign Off

Home Research NewsFeed Tools CTR

Search | Table of Contents

**Search**

Practice Area: International

Keyword Search (all)

Search U.S. Tax Treaties

Search RIA Worldwide Tax Law

RIA Worldwide Tax Law  
 IBFD Regional Databases  
 IBFD Tax Treaties  
 IBFD Tax Glossary  
 IBFD Transfer Pricing  
 EU Law

Find by Citation

Code & Regs  
 Cases  
 Rulings  
 IRS Pubs & Other Tax Docs  
 More...

Date Range Search

Go to

Create-a-Chart  
 Intl Tax Expert  
 Intl Compliance Expert  
 e-Firm AS

1 Enter Keywords:

2 Choose Sources from: All International

Thesaurus/Query Tool

Editorial Materials

- IBFD African Taxation Database
- IBFD Asia-Pacific Taxation Database
- IBFD Canada Taxation & Investment
- IBFD Caribbean Taxation Database
- IBFD China Taxation & Investment
- IBFD European Taxation Database
- IBFD Latin America Taxation Database
- IBFD Middle Eastern Taxation Database
- IBFD North American Tax Journals
- IBFD International Tax Glossary (Credit & Debts)
- IBFD Transfer Pricing Database
- International Tax Systems and Tax Planning Techniques (Credit & Debts)
- RIA International Portfolios - Tax Advisors Planning System
- U.S. Tax Treaty Explainers (WGL)
- WGL Treaties

News/Current Awareness

- WGL Journals
- IBFD Daily Tax News Service
- IBFD Journals
- International Tax Alert (WGL)
- International Taxes Weekly (WGL)

Primary Source Materials

- Internal Revenue Code, Treasury Regulations, Committee Reports (RIA)
- Current Pending/Enacted Legislation (RIA)
- EU Law (IBFD)
- Federal Tax Cases (RIA)
- RIA Worldwide Tax & Commercial Law
- IRS Rulings and Releases (RIA)
- OECD Guidelines (WGL)
- Tax Treaties

Legislation (Editorial Analysis and Source Material)

- 110th Congress (RIA)
- 109th Congress (RIA)
- 108th Congress (RIA)
- 107th Congress (RIA)
- 106th Congress (RIA)
- 105th Congress (RIA)
- 104th Congress (RIA)
- 103rd Congress (RIA)
- 102nd Congress (RIA)
- 101st Congress (RIA)
- 100th Congress (RIA)
- 99th Congress (RIA)

Archive Materials

Checkpoint® History | Options | My Folders | Help | Sign Off

Home Research NewsFeed Tools CTR

Search | Table of Contents

**Search**

Practice Area: International

Keyword Search

Search U.S. Tax Treaties

Search RIA Worldwide Tax Law

RIA Worldwide Tax Law  
 IBFD Regional Databases  
 IBFD Tax Treaties  
 Treaty type/doc types (all)

IBFD Tax Glossary  
 IBFD Transfer Pricing  
 EU Law

Find by Citation

Code & Regs  
 Cases  
 Rulings  
 IRS Pubs & Other Tax Docs  
 More...

Date Range Search

Go to

Create-a-Chart  
 Intl Tax Expert  
 Intl Compliance Expert  
 e-Firm AS

Search IBFD Tax Treaties

Please select at least one Country (Required)

Algeria  
 Antigua and Barbuda  
 Argentina  
 Armenia  
 Aruba  
 Australia  
 Austria  
 Azerbaijan

To select multiple countries, hold down the CTRL key and click with your mouse. To clear the list of countries, click on any new country.

Please select the treaty type(s) you would like to search.

Income & Capital  
 Exchange of Information  
 Social Security  
 Miscellaneous

Inheritance & Gift  
 Shipping and Transportation  
 Mutual Assistance

Please select document type(s).

Proposed  
 In Force  
 Terminated

Enter Keywords:

Thesaurus/Query Tool

© 2009 Thomson Reuters/RIA. All rights reserved.

Checkpoint® History | Options | My Folders | Help | Sign Off

Home Research NewsFeed Tools CTR

Search | Table of Contents

**Search**

Practice Area: International

Keyword Search

Search U.S. Tax Treaties

Search RIA Worldwide Tax Law

RIA Worldwide Tax Law  
 IBFD Regional Databases  
 IBFD Tax Treaties  
 IBFD Tax Glossary  
 IBFD Transfer Pricing  
 EU Law

Find by Citation

Code & Regs  
 Cases  
 Rulings  
 IRS Pubs & Other Tax Docs  
 More...

Date Range Search

Go to

Create-a-Chart  
 Intl Tax Expert  
 Intl Compliance Expert  
 e-Firm AS

Search RIA Worldwide Tax Law Regions

Please choose the region(s) you are interested in searching:

Africa  
 Asia-Pacific  
 Canada  
 Caribbean  
 Europe  
 Latin America  
 Mexico  
 Middle-East

© 2009 Thomson Reuters/RIA. All rights reserved.

# AWARD & ACCOLADES:

Checkpoint® is the award-winning, industry-leading online research platform for tax and accounting professionals.

Here are some of the many awards Checkpoint has earned over the years:

## SIIA CODIE AWARDS FOR SOFTWARE EXCELLENCE

- 2009: Three Checkpoint products are finalists in the 2009 SIIA CODiE Awards!
  - Accounting & Compliance Alert for Best Online Government Information Service
  - SEC Filings Navigator: Periodic Forms for Best Online Government Information Service
  - PPC's SMART Practice Aids for Best Solution Integrating Content into Workflow
- 2008: Finalist in the category Best Online Government Information Service
- 2006: Finalist in the category Best Online Government Information Service and Best Online Newsletter
- 2004: WINNER of the 2004 Award for the Best Online Tax or Government Information Service

## THE CPA TECHNOLOGY ADVISOR

Six Years in a Row! Checkpoint receives a 5 STAR rating in The CPA Technology Advisor's annual review of tax research systems (2004, 2005, 2006, 2007, 2008, 2009)

Plus, in 2008 and 2009, Checkpoint received an unequalled 5 out of 5 stars in EVERY category rated!!

- Accounting Today/WebCPA Annual Top 100 Products List
- Checkpoint ranked among Top 100 Products (2006, 2007)

## CPA MAGAZINE

Checkpoint Rated Top 5 for tax research (June/July 2004)

## CPA WEALTH PROVIDER'

Second Annual Financial Planning Award of Excellence (2004)

*"Checkpoint's available resource collections are exhaustively comprehensive, but the program maintains a general ease of use..." – The CPA Technology Advisor, January 2009*

Register for a complimentary product demonstration webinar

[www.carswell.com/intlmoreinfo](http://www.carswell.com/intlmoreinfo)

or call toll-free 1-800-342-6288 ext. 5811

