INTERNATIONAL TAX WEBINAR

Modeling the OBBBA

International Tax Provisions

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PANEL

Velia Flores

Mark Gasbarra

Wendy McDonald

David Merrick

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PRESENTERS

Mark Gasbarra, CPA
Forte International Tax, LLC

Wendy McDonald, CPA
Forte International Tax, LLC

David Merrick, JD
Forte International Tax, LLC

Velia Flores, CPA
Forte International Tax, LLC

One Big Beautiful Bill (OB3) – Discussion Items

- Introductory Remarks
- Research and Experimental Expenditures
- Section 863(b) – Branch Sales
- Net CFC Taxable Income – aka GILTI
- DEI and FD-DEI
- Section 163(j) – EBITDA, CFC ETI
- BEAT – Income Tax Rate
- Downward Attribution
- Case Study/ 10
- Wrap-up/Q&A

Research and Experimental – New Section 174A

- Post-12/31/2024 Effective Date
- Rev. Proc. 2025-28 Procedural Guidance
- Options for Domestic R&E
  - Deduction and/or Capitalization with 60-Month Amortization
  - Accelerate Amortization – One or Two Years
- Section 59(e) Optional Alternative
- Software Development = Qualified Research Expenditure
- R&D Credit and Section 163(j) Interplay
- Foreign R&E – 15-year Capitalization still required

50 / 50 Source Rule (formerly known as Section 863(b))

Reincarnated in new section 904(b)(6), effective for years starting after December 31, 2025

904(b)(6) Source Rules For Certain Inventory Produced In The United States And Sold Through Foreign Branches — For purposes of this section, if a United States person maintains an office or other fixed place of business in a foreign country (determined under rules similar to the rules of section 864(c)(5)), the portion of income which—

(A) is from the sale or exchange outside the United States of inventory property (within the meaning of section 865(i)(1))—

(i) which is produced in the United States,
(ii) which is for use outside the United States, and
(iii) to which the third sentence of section 863(b) applies, and

(B) is attributable (determined under rules similar to the rules of section 864(c)(5)) to such office or other fixed place of business,

shall be treated as from sources without the United States, except that the amount so treated shall not exceed 50 percent of the income from the sale or exchange of such inventory property.

Third Sentence of Section 863(b)

Gains, profits, and income from the sale or exchange of inventory property described in paragraph (2) shall be allocated and apportioned between sources within and without the United States solely on the basis of the production activities with respect to the property.

This is the “place of production activities” rule.

100% of the production activities are in the US

Final clause is saying it’s 100% foreign source, except that the amount so treated can’t exceed 50.

Polling Question #1

The OB3 reinstates Section 863(b) with respect to sales of U.S. manufactured inventory sold through a foreign branch.

1) True
2) False

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Net CFC Tested Income (aka GILTI)

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Net CFC Tested Income – aka GILTI

- **Modification of Section 960(d) haircut for NCTI Foreign Tax Credits (formerly GILTI FTCs).**
  - Smaller foreign tax credit haircut. The TCJA provided a 20% haircut to all tested income taxes generated through the GILTI computation under Section 960(d). OBBB would modify this 20% haircut to 10% and effectively allow for 90% of foreign income taxes paid pursuant to the NCTI (former GILTI) regime to be subject to FTCs.
- **Modification to Foreign Tax Credit with respect to PTEP associated with NCTI under Section 901 or 960(b).**
  - The TCJA does not provide a 20% haircut to foreign tax credits relating to PTEP in the GILTI category.
  - Includes a rule that applies the 10% haircut above to any FTCs attributable to previously taxed earnings and profits (**PTEP**) distributions to align with the NCTI FTC regime.
  - Includes a NCTI PTEP haircut rule for 960(b) FTCs as well.
- **Inclusion rate for NCTI will be increased from 50% to 60%.**
  - The Section 250 deduction is reduced from 50% to 40% of the NCTI otherwise included in income.
- **Elimination of net deemed tangible income return**
  - The TCJA had allowed for a 10% return on qualified business asset investment (QBAI) to be excluded.

Repeal of QBAI Rules

(2) REPEAL OF TAX-FREE DEFERRED RETURN ON FOREIGN INVESTMENTS.—Section 951A, as amended by the preceding provisions of this Act, is amended by striking subsections (b) and (d) and by redesignating subsections (c), (e), and (f) as subsections (b), (c), and (d), respectively.

Why?

We don't want to incentivize foreign expansion of US-based businesses.

QBAI was apparently viewed as rewarding "offshore expansion."

The reduction in the deduction rate for NCTI is one "counter measure."

Elimination of QBAI is another.

Big News – Treas. Reg. 1.861-8 Aspects

- The rules for determining the NCTI foreign tax credit limitation were revised.
- Under the updated approach, the now 40% Section 250 deduction and certain taxes are allocated to foreign source NCTI.
- Other deductions are allocable only if they are “directly allocable” to such income, meaning fewer deductions allocated.
- This would generally be Interest Expense and Stewardship
- VantagePoint will display this re-allocation on the following reports
  - *FTC Account Type Summary*
  - *FTC Summary*

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New OB3 Breakeven Math

	GILTI	NCTI
Tested Income	100	100
Foreign Income Tax	13.125	14.00
Net After Tax	86.875	86.00
U.S. Inclusion	100	100
Section 250 Deduction %	50%	40%
Post S. 250 Deduction	50	60
U.S. Tax at 21%	10.5	12.6
FTC % after Haircut	80%	90%
Foreign Tax Credit	10.5	12.6
Net U.S. Tax	0	0

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VantagePoint – GILTI/FDII Tax Law Parameters

Tax Law Parameters

VANTAGEPOINT B

New Copy Delete Edit Summary Trace Source Close Cancel Save Calculate Print Export **Recent Pages:** E&P Transactions

Scenario:	Tax Period:	Purpose:	Entity:	Chart:
WAM_FDII Pres	Not Applicable	Not Applicable	Not Applicable	Not Applicable

R&D Apportionment | Optional Method | FTC | Sec. 163(j) | Subpart F | DPAD | Forms Options | GILTI/FDII | Tax Cuts & Jobs Act | Dividend | APB 23 | GloBE

System Parameter Description	Effective date	Parameter Value	Unit	Action
Apply GILTI High Tax Exclusion for Tested Income [Yes/No]	1/1/2019	No	Yes/No	
Apply GILTI High Tax Exclusion for Tested Income [Yes/No]	1/1/2024	Yes	Yes/No	
Reduce Current Year Taxes by 901(m) for HTE Test [Yes/No]	1/1/2023	Yes	Yes/No	
GILTI Deduction Rate	1/1/2018	50.0000	Percent	
GILTI Deduction Rate	1/1/2026	40.0000	Percent	
FDII Deduction Rate	1/1/2018	37.5000	Percent	
FDII Deduction Rate	1/1/2026	33.3400	Percent	
GILTI QBAI DTIR Rate	1/1/2018	10.0000	Percent	
GILTI QBAI DTIR Rate	1/1/2026	0.0000	Percent	
FDII QBAI DTIR Rate	1/1/2018	10.0000	Percent	
FDII QBAI DTIR Rate	1/1/2026	0.0000	Percent	
GILTI FTC Haircut Rate	1/1/2018	80.0000	Percent	
GILTI FTC Haircut Rate	1/1/2026	90.0000	Percent	

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Deduction Eligible Income (DEI) & Foreign Derived DEI (FDDEI)

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Additional Exclusions to DEI Definition -- Section 250(b)(3)(A)(i)

Two new items are eliminated from gross income in computing DEI

(C) by adding at the end, the following new subclause:

"(VII) except as otherwise provided by the Secretary, any income and gain from the sale or other disposition (including pursuant to the deemed sale or other deemed disposition or a transaction subject to section 367(d)) of—

(aa) intangible property (as defined in section 367(d)(4)), and

(bb) any other property of a type that is subject to depreciation, amortization, or depletion by the seller, over".

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Additional Exclusions to DEI Definition -- Section 250(b)(3)(A)(i)

There had been ”affirmative use” of section 367(d) to “offshore” intangibles in a way that was partly “subsidized” by the FDII benefit.

With respect to transactions occurring after June 16, 2025, the “subsidy” has been eliminated.

> *The amendments made by this subsection shall apply to sales or other dispositions (including pursuant to deemed sales or other deemed dispositions or a transaction subject to section 367(d) of the Internal Revenue Code of 1986) occurring after June 16, 2025.*

We think that an outbound transfer on June 15, 2025, would still generate DEI.

Big News – Treas. Reg. 1.861-8 Aspects

- Expense Apportionment is limited to ***properly allocable deductions***
- See Treas. Reg. 1.861-8 and other related guidance
- Interest Expense and R&D as specifically excluded for purposes of determining the Section 250 FDII deduction
- VantagePoint will display the re-allocation of Interest Expense and R&D on the following reports
  - *FDII Summary Report*
  - *GILTI FDII Deduction Report*
- Foreign Tax Credit treatment of Interest and R&D will be treated separately as appropriate

Polling Question #2

The OB3 renames Global Intangible Low-Tax Income (aka GILTI) to which of the following? Choose your favorite.

1) Net CFC Tested Income
2) Necktie
3) NCTI

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Base Erosion Anti-Abuse Tax (“BEAT”)

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BEAT Before & After OBBBA

For years beginning after 12/31/2025		
Aspect	Before OBBBA	After OBBBA
BEAT Rate	12%	10.5%
Methods for Utilizing Credits	R&D Credit Reduced Regular Tax Liability	R&D Tax Credit Does not Reduce Regular Tax Liability
Base Erosion Percentage	3%	3%

Key Takeaways

- BEAT was a major negotiating lever during the legislative process
- Add back of R&D credit to regular tax liability is significant
- BEAT can still be an issue for taxpayers
- Interplay with 163(j) and 174 modifications
- Determining SCM qualification and other exclusions still likely worthwhile

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Polling Question #3

OB3 specifically disqualifies Section 367(d) Deemed Royalties as FD-DEI only if intangible property is transferred outside of the U.S. after June 16, 2025.

1) True
2) False

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Section 163(j) Updates

- EBITDA is back – tax years beginning after 12/31/2024
  - Restoration of depreciation and amortization addback under Section 163(j)(8)(A)(v) in computing 163(j) adjusted taxable income (ATI)
- Coordination with interest capitalization provisions – new Section 163(j)(10) – tax years beginning after 12/31/2025
  - 163(j) limitation is calculated prior to the application of any interest capitalization rules (mandatory or elective), except for interest capitalized under Sections 263(g) or 263A(f).
  - Ordering rules first apply the 163(j) limit to capitalizable interest
  - Disallowed interest carryover not treated as capitalizable interest

Section 163(j) Updates

- CFC income excluded from ATI – tax years beginning after 12/31/2025
  - Section 163(j)(8)(A)(vi) – ATI computed without regard to the following:
    - Subpart F inclusions under Section 951(a),
    - Net CFC tested income (f/k/a GILTI) inclusions under Section 951A(a),
    - Section 78 gross up,
    - Section 245A DRD with respect to Section 964(e)(4) subpart F inclusion, and
    - The 40% NCTI (f/k/a GILTI) deduction under Section 250(a)(1)(B)
  - This CFC income exclusion from ATI likely eliminates the rollup of CFC excess taxable income into US shareholder ATI under Prop. Reg. 1.163(j)-7(j) in connection with a CFC grouping election.
    - While there is still a potential benefit of the CFC grouping election with the combined 163(j) limit calculation for purposes of computing CFC subpart F income and net CFC tested income, the primary benefit of the CFC grouping election for most taxpayers was the CFC ETI rollup.

Section 163(j) Updates

- The Reg. 1.250(b)-1(d)(2)(ii) rule providing that deductions properly allocable to gross DEI and FDDEI are determined without regard to Section 163(j) is now moot with interest expense no longer being apportioned to DEI or FDDEI under revised Section 250(b)(3)(A)(ii).
- But the ordering circularity issue involving 163(j) ATI and FDDEI is not entirely dead because of the Section 250(a)(2) TI limit.
  - Still must factor in a tentative FDDEI deduction in computing 163(j) ATI.
  - The Section 250 deduction is still limited to taxable income under 250(a)(2) and the TI limit is dependent on the 163(j) limit.
  - With interest and R&E expenses no longer apportioned to FDDEI along with increased interest and R&E deductions from favorable changes to Sections 163(j) and 174, the 2018 Prop. Reg. 1.163(j)-1(b)(37) ordering method computing tentative FDDEI without regard to the Section 250(a)(2) TI limit is no longer tenable as it could highly inflate the tentative FDDEI deduction for some taxpayers, thereby reducing the Section 163(j) interest deduction limit. A new ordering rule is needed factoring in some form of Section 250(a)(2) TI limit in computing the tentative FDDEI deduction for purposes of 163(j) ATI.

Polling Question #4

OB3 has eliminated the concept of Deemed Tangible Income associated with Qualified Business Asset Investment from which of the following calculations?

1) Net CFC Tested Income (aka GILTI)
2) Deduction Eligible Income
3) Both
4) Neither

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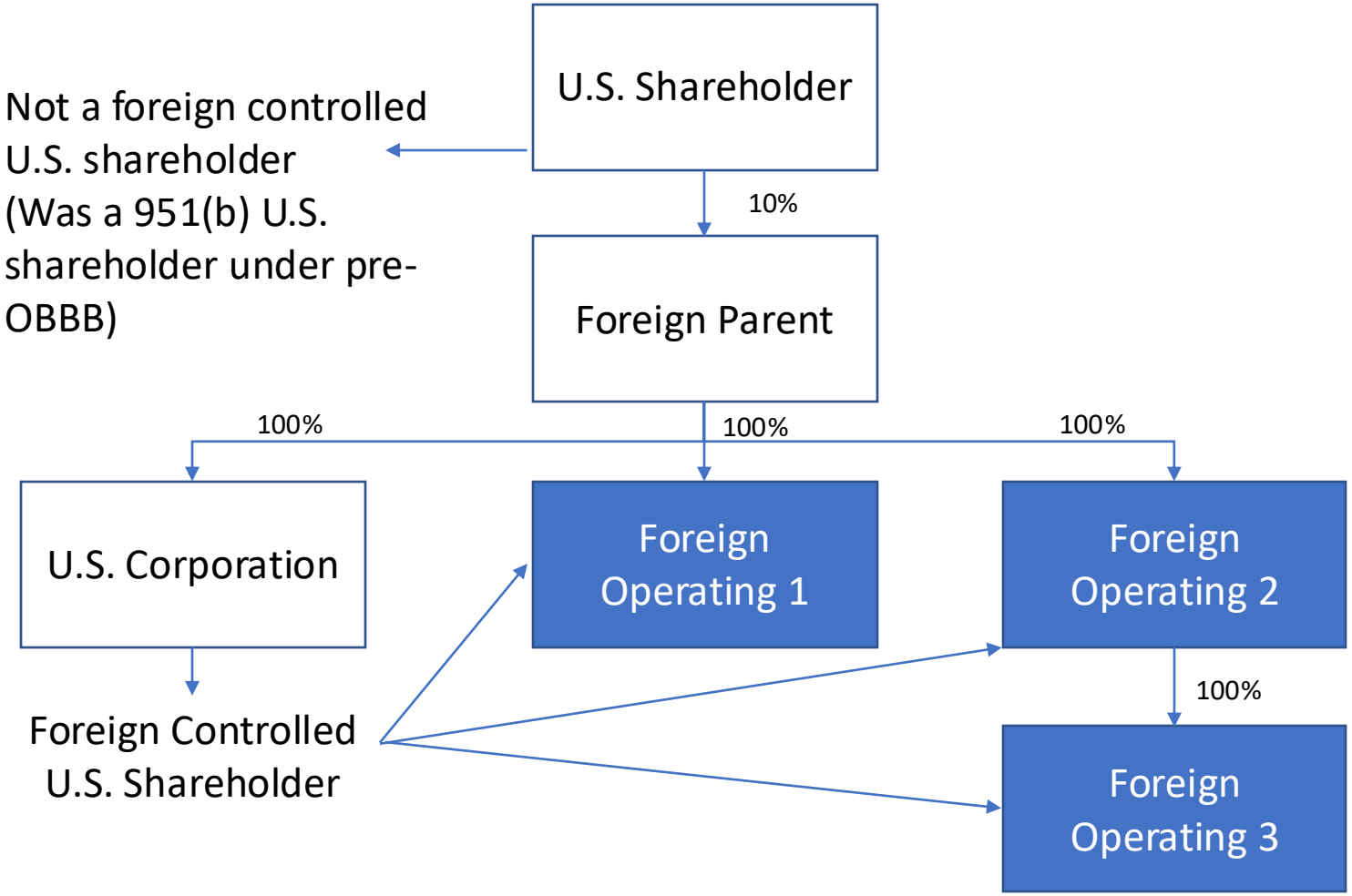
Other Items of Interest

- Permanently extends Section 954(c)(6)'s look through rules for CFCs
- Restoration of the "no downward attribution" rules of Section 958(b)(4)'s constructive ownership rules – but see new section 951B
- Repeals the one-month deferral election under Section 898 for determining tax years of specified foreign corporations.
- New Section 951B – which keeps the logic of the repealed 958(b)(4) alive for purposes of applying NCTI to situations in which the US person does not own shares held by its foreign corporate shareholder

Downward Attribution Example

- Under Section 951B, U.S. Corporation constructively owns 100% of Foreign Operating 1, 2, and 3 due to 318(a)(3)(C) downward attribution (958(b)(4) does not apply for 951B).
- Foreign Operating 1, 2, and 3 are "foreign controlled foreign corporations"
- U.S. Corporation does NOT constructively own Foreign Parent because U.S. Corp can't constructively own itself - Reg. 1.318-1(b)(1)
- U.S. Corporation is a "foreign controlled U.S. shareholder" of Foreign Operating 1, 2, and 3 because it constructively owns more than 50%.
- 10% U.S. shareholder not a "foreign controlled U.S. shareholder" because it owns less than 50%.



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Section 956(c)(6) – CFC Look-through Rule

Tax Law Parameters — VANTAGEPOINT Bootcamp

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Scenario:	Tax Period:	Purpose:	Entity:	Chart:
WAM_FDII Pres	Not Applicable	Not Applicable	Not Applicable	Not Applicable

R&D Apportionment | Optional Method | FTC | Sec. 163(j) | Subpart F | DPAD | Forms Options | GILTI/FDII | Tax Cuts & Jobs Act | Dividend | APB 23 | GloBE

System Parameter Description	Effective date	Parameter Value	Unit	Action
De Minimis %	1/1/1950	5.0000	Percent	
De Minimis Amount Threshold	1/1/1950	1,000,000	Amount	
Full Inclusion %	1/1/1950	70.0000	Percent	
High Tax Exception %	1/1/1950	90.0000	Percent	
High Tax Exception - Full Inclusion Test %	1/1/1950	90.0000	Percent	
Apply 954(c)(6)	1/1/2006	Yes	Yes/No	
Run Subpart F High Tax Exception Test [Yes/No]	1/1/1950	Yes	Yes/No	
Perform Sec. 954(b)(3) Test Only When Total GI is Positive	1/1/2024	Yes	Yes/No	
Use Partnership TI as GI for Sec. 954(b)(3) Test	1/1/2023	No	Yes/No	
Use CY Qualified Deficit to Offset Sub F Recapture	1/1/2023	No	Yes/No	

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Key Takeaways

- U.S. R&D Flexibility
  - Restoration of S.174 Deductibility
  - Favorable for Software Developers
  - Earlier post-12/31/2024 Effective Date
- Net CFC Tested Income (GILTI) – 14% Breakeven vs. 13.125
  - No more QBAI, **1.861-8 Adjustments**
- FDDEI – Great News for Exporters!
  - **No more QBAI, 1.861-8 Adjustments**
- Section 863(b)/Foreign Branch – More Great News for Exporters!
- Section 954(c)(6) – Made Permanent
- Keep on the look out of Pillar 2 Adminstrative Guidance following the G-7 agreement with respect to U.S. UPE structures

VantagePoint Case Study

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Forte VantagePoint – OB3 Update

- Reset Tax Law Parameters
  - NCTI(GILTI)/FDII % ages
- Reset BEAT Tax Rate
- 163(j) Changes – impacts post-effective date 163(j) CFC Group Election
- Allocation and Apportionment
  - Initial 1.861-8 remains the same
  - Section 250 Exempt Asset/Income Percentages (automatic based on new percentages)
  - DEI/FDDEI – Re-allocation of R&D and Interest Expense for Section 250 Purposes
  - Net Foreign CFC Tested Income – Re-Allocation to U.S. Source for FTC Purposes
- Copy any Scenario from pre-effective date tax year to post-effective date tax Year
- Calculate new tax year
- Generate Scenario Comparison Report

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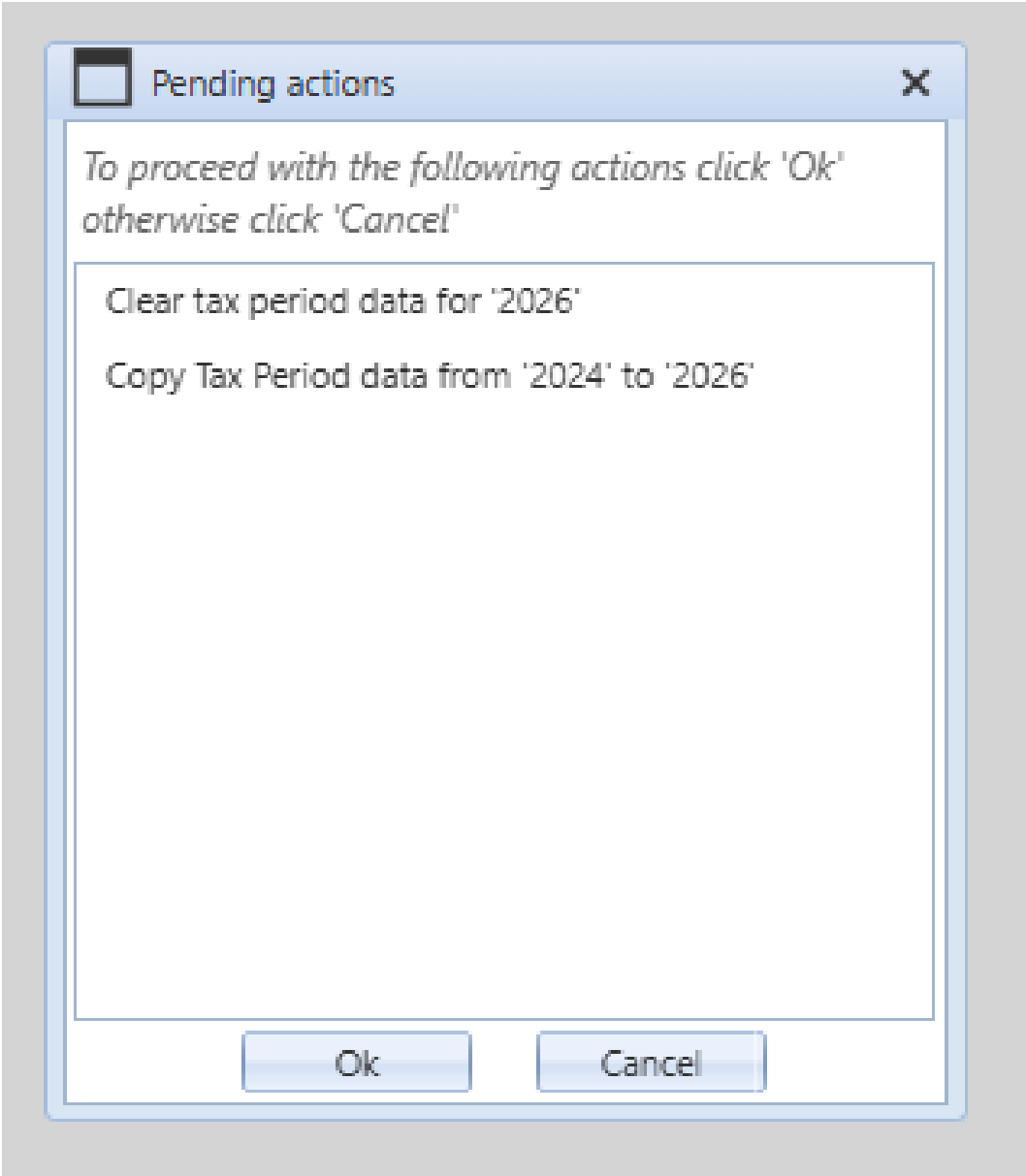
Copy to Post-2025 Tax Year



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Voila’

OB3 !!

Scenario Comparison

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Scenario Comparison Report

Description	Difference (A - B)	JGP OB3 Case Study - 2026 (A)	JGP OB3 Case Study - 2025 (B)
Subpart F	0	895,570	895,570
DPC on Subpart F	0	104,430	104,430
GILTI Inclusion	1,377,499	83,341,387	81,963,888
DPC on GILTI	280,441	16,967,309	16,686,868
Investments In U.S. Property	0	0	0
DPC on Investments in U.S. Property	0	0	0
GILTI Deduction	(9,201,900)	40,123,478	49,325,378
FDII Deduction	3,477,389	15,502,582	12,025,193
U.S. Tax Before FTC	3,681,229	31,495,496	27,814,267
Foreign Tax Credit	5,072,204	13,029,820	7,957,616
Net U.S. Income Tax	(1,390,975)	18,465,676	19,856,651
BEAT	0	0	0

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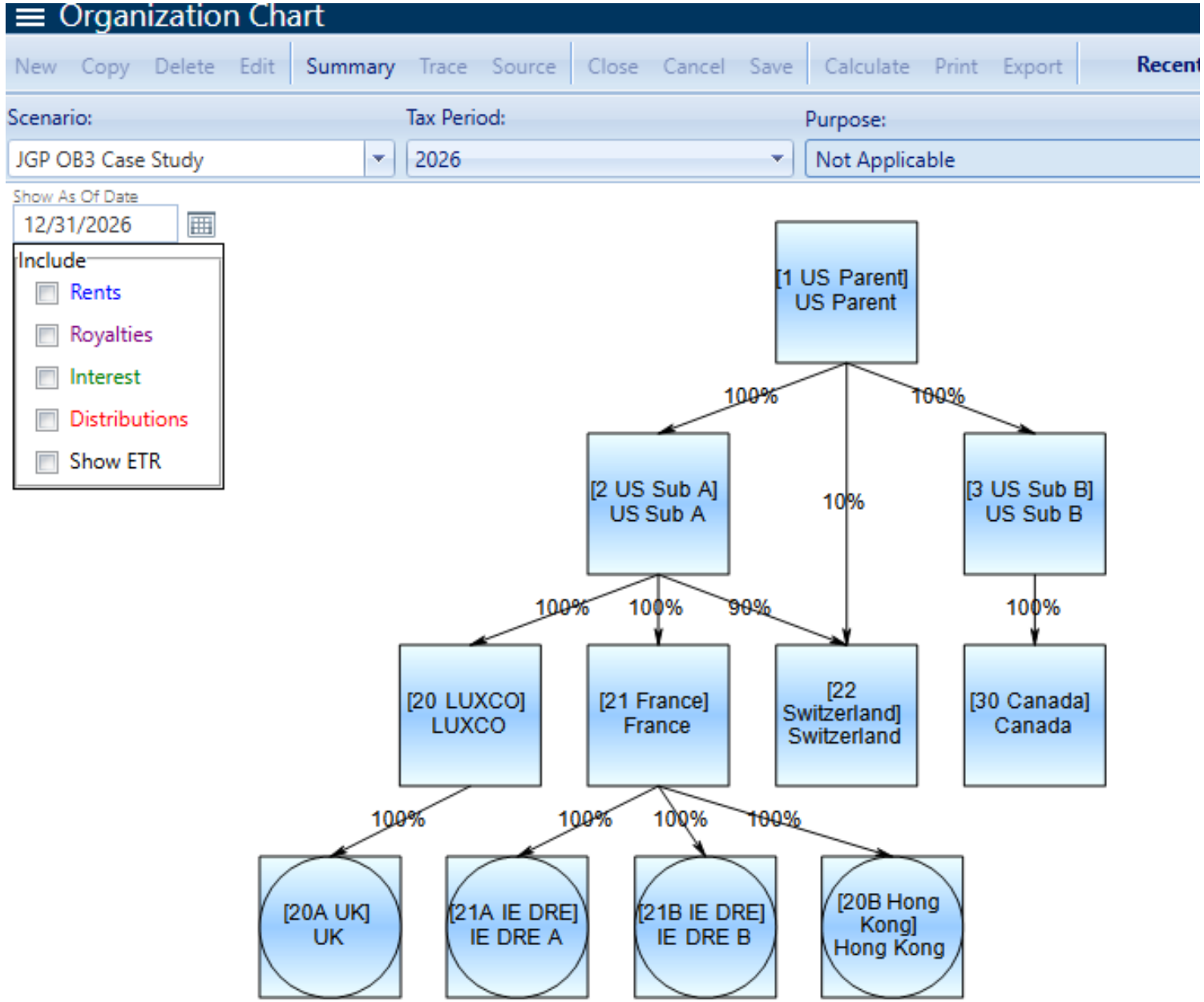
Org Chart



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OB3

FDDEI

Adjustments

A&A Account Type Summary Report by DEI				
Account Description	**Total**	**Foreign Derived DEI**	**Domestic DEI**	**Other Income**
Sales	200,580,000	55,500,000	145,080,000	0
Returns & Allowances	0	0	0	0
Net Sales	200,580,000	55,500,000	145,080,000	0
Cost of Sales	(35,055,000)	(9,660,000)	(25,395,000)	0
Gross Profit	165,525,000	45,840,000	119,685,000	0
Computed Inclusions and Gross Up:				
Subpart F Income	895,570	0	0	895,570
Section 78 Gross Up - Subpart F	104,430	0	0	104,430
GILTI Inclusion	83,341,387	0	0	83,341,387
Section 78 Gross Up - GILTI	16,967,309	0	0	16,967,309
Royalties	2,500,000	2,500,000	0	0
Total Income	**269,333,696**	**48,340,000**	**119,685,000**	**101,308,696**
Third Party Interest Deduction	(67,637,500)	(11,072,685)	(27,681,714)	(28,883,101)
Depreciation and Depletion	(1,500,000)	(269,219)	(666,561)	(564,220)
R&D Expense	(10,022,000)	(2,773,063)	(7,248,937)	0
Stewardship Expense	(5,126,000)	(839,159)	(2,097,896)	(2,188,945)
Other Deductions	(4,085,000)	(733,176)	(1,815,270)	(1,536,554)
Total Deduction	**(88,370,500)**	**(15,687,302)**	**(39,510,378)**	**(33,172,820)**
Taxable Income before Adjustments	**180,963,196**	**32,652,698**	**80,174,622**	**68,135,876**
FDDEI Computation under OB3:				
FDDEI before Adjustments	32,652,698	32,652,698	0	0
Exclusion of Interest Expense	11,072,685	11,072,685	0	0
Exclusion of R&D Expense	2,773,063	2,773,063	0	0
FDDEI under OB3	**46,498,446**	**46,498,446**	**0**	**0**

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S.904(b)(5) Adjustment

FTC Summary Report

FTC Summary	Total	General	General Section 245A	Global Intangible LT Income	Passive	U.S.
Taxable Income for FTC:						
Taxable Income before HTKO	205,604,610	24,679,260	(1,221,535)	79,107,018	772,965	102,266,902
R&D Exclusive Adjustment	0	661,125	0	0	0	(661,125)
R&D GI Floor Adjustment	0	0	0	0	0	0
GILTI Deduction	(40,123,478)	0	0	(40,123,478)	0	0
FDII Deduction	(15,502,582)	(10,340,448)	0	0	0	(5,162,134)
R&D Expense Exempt Adjustment	0	451,512	0	0	0	(451,512)
Interest Expense Exempt Adjustment	0	585,141	(292,652)	4,085,250	(49,425)	(4,328,314)
Stewardship Expense Exempt Adjustment	0	69,761	(34,890)	487,044	(5,892)	(516,023)
All Other Expense Exempt Adjustment	0	94,999	0	507,166	(5,397)	(596,768)
Taxable Income before NOL	149,978,550	16,201,350	(1,549,077)	44,063,000	712,251	90,551,026
Section 904(b)(4) Adjustment:						
Section 904(b)(4) Adjustment	1,549,077	0	1,549,077	0	0	0
Foreign Source Income after 904(b)(4)	151,527,627	16,201,350	0	44,063,000	712,251	90,551,026
Section 904(b)(5) Adjustment:						
Interest Expense Adjustment	0	0	0	12,999,539	0	(12,999,539)
R&D Expense Adjustment	0	0	0	0	0	0
All Other Adjustment - User Input	0	0	0	0	0	0
Foreign Source Income after 904(b)(5)	151,527,627	16,201,350	0	57,062,539	712,251	77,551,487
FTC Limitation:						
Foreign Source Income	151,527,627	16,201,350	0	57,062,539	712,251	77,551,487

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Wrap Up and Q&A

QUESTIONS & CONTACT

We appreciate the opportunity to spend time with you today and hope you found the presentation interesting and informative.

For additional questions, please contact:

Allison Lavigne

MANAGING DIRECTOR

Forte International Tax, LLC
alavigne@forteintax.com
847.922.8432

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Presenter Bios

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PRESENTER BIO

Mark C. Gasbarra

NATIONAL MANGING DIRECTOR

Forte International Tax, LLC
mgasbarra@forteintax.com
847.733.0645

With over 30 years of industry experience, Mark has helped many of the country's most successful enterprises implement all aspects of international taxation. A hallmark of Mark's career has been leveraging technology to improve tax department performance.

Prior to founding Forte International Tax, Mark held leadership positions at PwC, Ernst & Young, and CliftonLarsonAllen. Mark leads the firm on its mission of achieving global tax minimization through process efficiency.

BIO

David Merrick

OF COUNSEL

Forte International Tax, LLC

dmerrick@forteintax.com

David Merrick is an international tax attorney with experience in government, industry, and the Big 4. He began his career with the IRS Office of Chief Counsel and was the principal author of the expense allocation regulations issued under section 864(e).

David then joined the Washington office of Baker & McKenzie, where he worked on international tax controversies. After moving to New York, he worked on technology companies, with regard to the to US tax deferral planning.

David was in-house with IBM for seven years, where he worked on repatriation planning and FTC utilization.

BIO

Wendy McDonald, CPA

DIRECTOR

Forte International Tax, LLC

wmcdonald@forteintax.com

Wendy has years almost 20 years of experience in the tax field. She recently joined Forte to assist with a myriad of international consulting projects, including foreign tax credit, GILTI, Subpart F, FDII, expense apportionment, tax compliance, and IC-DISC.

Prior to working at Forte, Wendy was a Senior Manager at EY in their International Tax Quantitative Services Group. Wendy helped organize and present at EY's International Tax Reporting Conference following TCJA and has presented at TEI.

Wendy is a CPA in Ohio and has a bachelor's degree from the University of Notre Dame and a Masters in Taxation from DePaul University.

BIO

Velia Flores, CPA

DIRECTOR

Forte International Tax, LLC

vflores@forteintax.com

Velia has over 20 years of experience in the tax field. She started her career with EY's International Tax Outsourcing group and has extensive experience assisting clients with all aspects of federal tax planning as it relates to US multinational companies.

Prior to working at Forte, Velia was a Senior Manager at Berman Hopkins CPAs where she was the international tax lead on various compliance and consulting projects. She also has experience working in the tax departments of several multinational companies including L3Harris and SunMicrosystems.

Velia is a CPA in Illinois and has a bachelor's degree from DePaul University.

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- For questions, concerns or comments regarding CPE credit, please email the Forte Learning & Development Department at alavigne@forteintax.com.
- We appreciate your response to surveys following the webinars.