



Worldwide leaders in public and management accounting

# Markets are global. Your expertise should be, too.

## U.S. International Tax Certificate Program

According to the 2019 *Accounting Today* Top 100 Firm Survey, 68% of firms are increasing their international tax services.

### Here's a scenario:

Your organization is contemplating a global move or already involved in international business.

Or you offer tax services to global clients.

The bottom line is that your tax team needs to understand international laws and transactions.

The AICPA offers a comprehensive international tax certificate to help tax professionals navigate the highly complex, ever-changing world of international taxation.

### We see direct benefits for:

- Public accounting firms serving multinational entities
- U.S. entities involved in global operations
- Foreign entities doing business in the United States

The certificate will help your employees master the essential principles, build their knowledge and apply the concepts they have learned.

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For more information on learning for your finance and accounting staff:

Call **800.634.6780, option 1**

Email [aicpalearning@aicpa.org](mailto:aicpalearning@aicpa.org)

To complete the U.S. International Tax Certificate Program, your staff must follow the three-part series of self study online courses. They will receive a digital badge after finishing each part, to track and encourage their progress.

**Series:**

**Learning objectives:**

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**U.S. International Tax:  
Core Concepts**

9 CPE credits

- Distinguish between various types of global tax systems
- Recognize the choice of entity considerations
- Recognize U.S. income sourcing rules
- Identify the basic principles of inbound and outbound taxation and transactions that generate tax issues for each
- Recognize how the Tax Cuts and Jobs Act has affected international taxation

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**U.S. International Tax:  
Inbound and Outbound**

28.5 CPE credits

- Recognize all parts of Subpart F income
- Identify advanced areas of U.S. international tax reform, such as DRD, GILT, BEAT, FDII and Section 965
- Recognize foreign tax credit basics and opportunities
- Identify issues related to dual consolidated losses, foreign currency and compliance
- Identify issues related to income sourcing, withholding tax rules and compliance related to FATCA and FIRPTA

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**U.S. International Tax:  
Advanced Issues**

38.5 CPE credit hours

- Recognize advanced issues related to U.S. tax treaties
- Distinguish issues related to corporate formations, reorganizations, acquisitions and liquidations
- Determine U.S. transfer pricing and global BEPS



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