



Unlocking Foreign Tax Credit Benefits under U.S. Income Tax Treaties

Transforming tax.
Redefining connections.

2025 US Cross-Border Tax Summit





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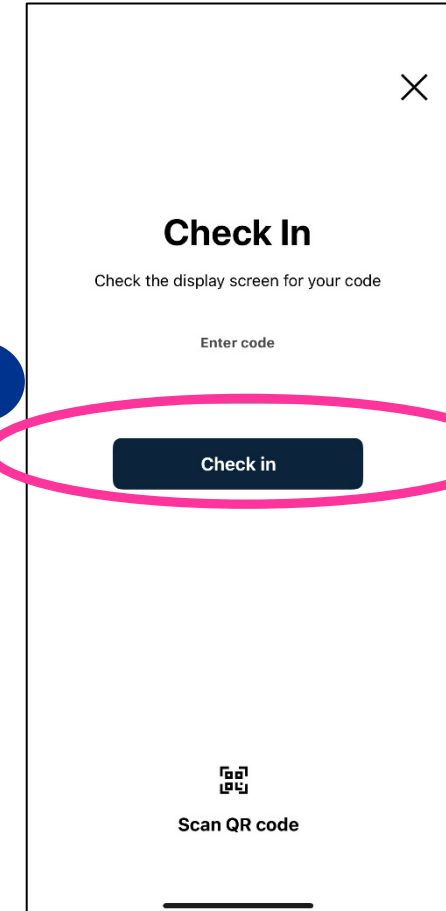
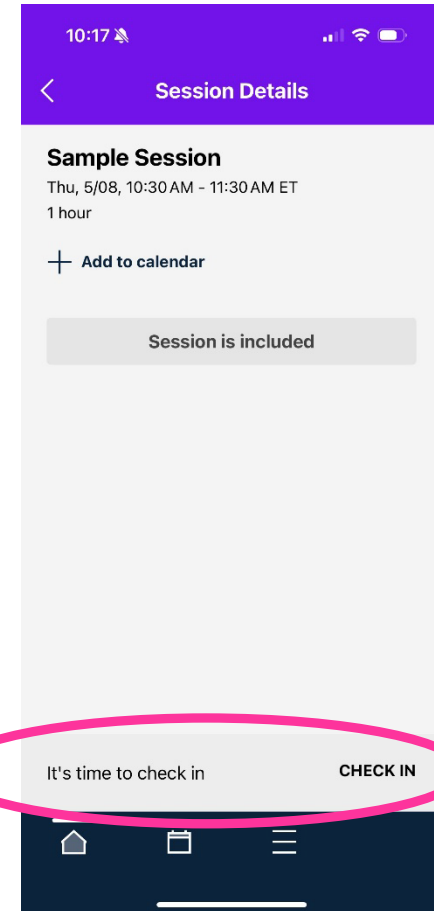
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The following information is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.



Presenter slides

Kevin Brogan

Principal, Tax,
Washington National
Tax
KPMG

Robert Wilkerson

Principal, Tax,
Washington National
Tax
KPMG

Britt Haxton

Principal, Tax,
Washington National
Tax
KPMG

Brian Barner

Tax Planning Leader
Resideo Technologies,
Inc

Agenda

Overview

- Treaties and the Foreign Tax Credit

The re-sourcing decision

- Whether it is beneficial to re-source
- Alternatives to re-sourcing

Application of re-sourcing in common fact patterns

- U.S. source income of CFCs
- U.S. source capital gains
- U.S. source income of disregarded entities and branches

Disclosure of Treaty-Based Return Positions

01

Overview: Treaties and the Foreign Tax Credit

Impact of Treaties on the Foreign Tax Credit



Certainty as to creditable foreign taxes

All income tax treaties between the U.S. and a foreign jurisdiction include a “Relief from Double Taxation” article whereby the U.S. generally agrees to provide U.S. residents an FTC for “covered taxes” paid to the foreign jurisdiction, providing certainty as to creditability where the analysis under the Internal Revenue Code and Treasury Regulations may be unclear. Under some treaties, the resident must be eligible to claim such benefits under the “Limitation on Benefits” article.



Common examples

- U.S.-Italy Treaty defines the creditable portion of the “l'imposta regionale sulle attività produttive” (“IRAP”)
- U.S.-Germany Treaty defines the creditable portion of the Gewerbesteuer (Trade Tax)
- U.S.-UK Treaty defines the creditable portion of the petroleum revenue tax
- U.S.-Norway Treaty defines the creditable portion of the submarine petroleum resources tax
- Certain nonresident capital gains taxes that may not qualify as “foreign income taxes” under section 901 (e.g., if no cost recovery) or “in lieu of” taxes under section 903 (e.g., if not a “covered withholding tax” and fail to meet the close connection requirement)

Impact of Treaties on the Foreign Tax Credit



Many treaties also include re-sourcing provisions that apply for purposes of claiming the FTC allowed by the relevant treaty

Source of income is relevant for purposes of determining FTCs that may be claimed on a return because:

$$FTC \text{ Limitation} = U.S. \text{ tax} \times \frac{\text{Foreign source income} *}{\text{Worldwide income}}$$

** Determined separately for each basket*

In some cases, foreign tax is imposed on income that is U.S. source under the Code, preventing crediting of the tax



Treaty sourcing or re-sourcing provisions

- Treaty provisions vary – each treaty's specific re-sourcing provision should be read carefully
- Are generally applicable for purposes of the paragraph providing a credit for covered taxes
- May incorporate specific treaty source rules by reference
- Are generally an exception to the saving clause to extent necessary to avoid double taxation
- Note that some treaties do not have broad re-sourcing rules that apply to corporations (U.S.-France Treaty and U.S.-Netherlands Tax Treaty)

Sections 245(a)(10), 865(h), 904(h)(10)

General source rules are found in sections 861, 862, 863, and 865 of the Code. Additionally, specific source rules applicable only for FTC purposes include:

Section 245(a)(9):

the U.S. portion of any dividend from a qualified 10-percent owned foreign corporation

Section 904(h):

Subpart F inclusions and PFIC/QEF inclusions, as well as interest and dividends derived from “U.S.-owned foreign corporations” (“USOFCs”)

Section 245(a)(10), 865(h), or 904(h)(10) applies to an item of income if (i) the item would be U.S. source under section 245(a)(9), 865, or 904(h), as applicable, (ii) the income would be treated as foreign source under an applicable treaty applied without regard to section 245(a), 865, or 904(h), as applicable, and (iii) the taxpayer chooses the benefit of such section.

- When the taxpayer so elects, these provisions explicitly turn-off the Code’s applicable U.S. source for the relevant item of income or gain and apply the FTC basket and section 960 deemed paid credit rules separately to such item
- Elections under these sections must be made by the due date (taking into account extensions) of the tax return for the year for which the election is effective, unless section 9100 relief is obtained; see Reg. §301.9100-8; PLR 200741006 (July 9, 2007)

Section 904(d)(6)

Section 904(d)(6) applies to an “item” (i) that would be U.S. source without regard to a Treaty obligation, (ii) that would be treated as foreign source under an applicable treaty, and (iii) for which the taxpayer chooses the benefit of the Treaty.

- Section 904(d)(6) does not apply to items described in section 245(a)(10), 865(h), or 904(h)(10)
- Like sections 245(a)(10), 865(h), and 904(h)(10), section 904(d)(6) applies the FTC separate basket and section 960 deemed paid credit rules separately to item described therein



Application of the separate treaty basket rules

Under Regulations, items in a single separate basket that are re-sourced under a particular treaty are aggregated in a single separate basket for income re-sourced under the same treaty, with separate baskets for each of sections 904(d)(6), 865(h) and 904(h)(10). See Reg. §§ 1.904-4(k), 1.904-5(m)(7).

- For example, stock gains taxable under the Country A treaty generally are aggregated and included in a single section 865(h) separate basket for passive basket income re-sourced under the Country A treaty; and other passive basket income that is re-sourced under the Country A treaty is included in a separate single section 904(d)(6) basket for passive basket income (if not described in section 245(a)(10) or 904(h)).
- Taxes imposed by third-country jurisdictions on the re-sourced income are allocated to the Treaty re-sourced separate basket.



02

The Re-sourcing Decision

Should a taxpayer re-source?



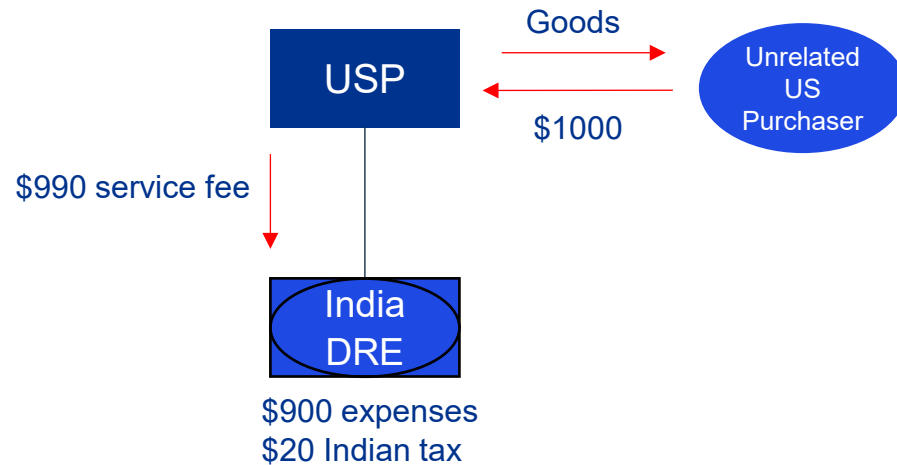
Because separate treaty baskets apply for each of sections 245(a)(10), 865(h), 904(h)(10), and 904(d)(6), treaty re-sourcing may not always be beneficial; for example, excess taxes on high-taxed income in a treaty country carry over under section 904(c) but may never be available for use if “stuck” in a treaty re-sourced basket. If foreign taxes are instead assigned to a “regular” FTC limitation basket, the taxpayer may be able to credit such taxes against other, lower-taxed foreign source income in such basket in the current or a carryover year.

In deciding whether to re-source U.S. source income subject to foreign tax, a taxpayer should consider:

- Its baseline FTC limitation in the basket to which the taxes are assigned (without re-sourcing) over the carryforward period, taking into account any unfavorable attributes such as SLL or OFL accounts and NOL carryforwards in such basket
- The rate of foreign tax applied to the U.S. source income and the projected FTC limitation in the treaty basket upon re-sourcing, taking into account U.S. expense allocation and apportionment
- Whether there are opportunities to convert the U.S. source income to foreign source without re-sourcing (e.g., operate through a foreign partnership rather than a foreign branch – see example below)
- Whether there are opportunities to generate other low-taxed foreign source income in the basket to which the taxes are assigned (without re-sourcing) or reduce other foreign taxes in such basket during the carryforward period (see examples below)

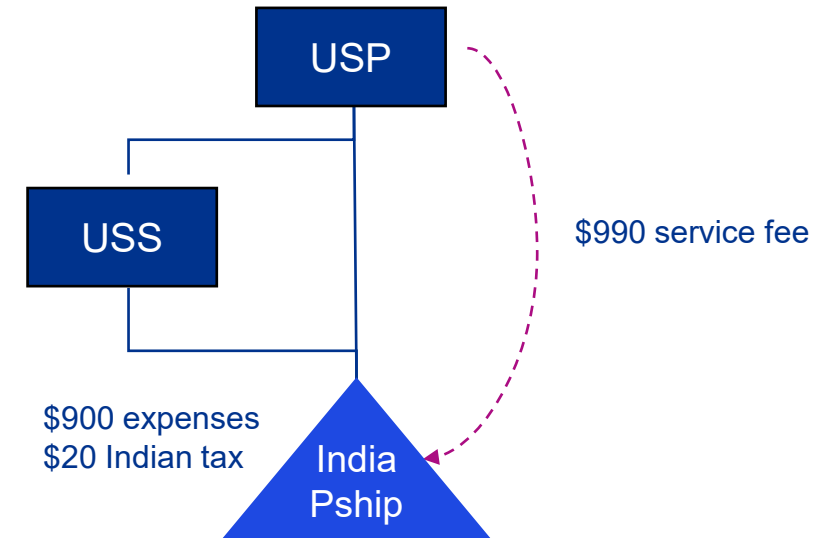
Example: Converting U.S. source income into foreign source

Before



Before: Gross income of USP is reattributed to India DRE pursuant to Reg. §1.904-4(f)(vi) (the DRT rules) when the disregarded service fee paid by USP, if regarded, would be deductible. If regarded, the service fee would be deductible under section 174 (ignoring the impact of mandatory capitalization for simplicity) and apportioned against U.S. source income. Reattribution under the DRT rules does not change the source of income, so no foreign source income is generated (subject to possible treaty re-sourcing).

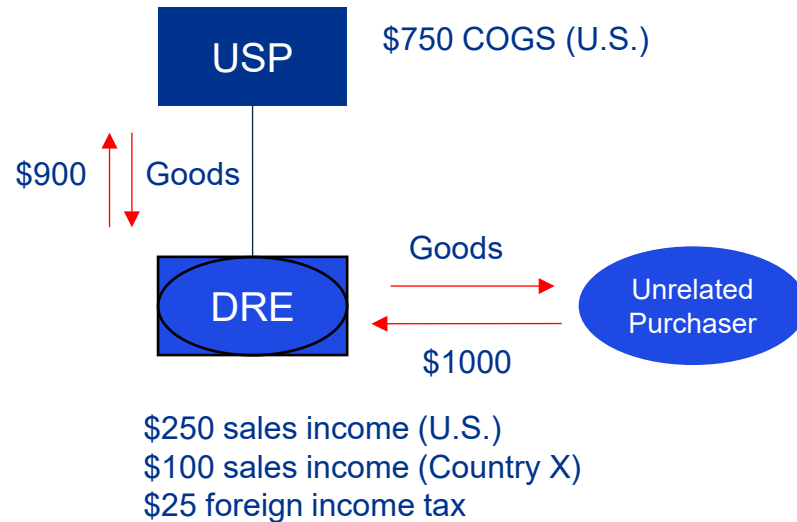
After



After: Service fee earned by India Pship is not subject to the DRT rules and is treated as foreign source income under section 862.

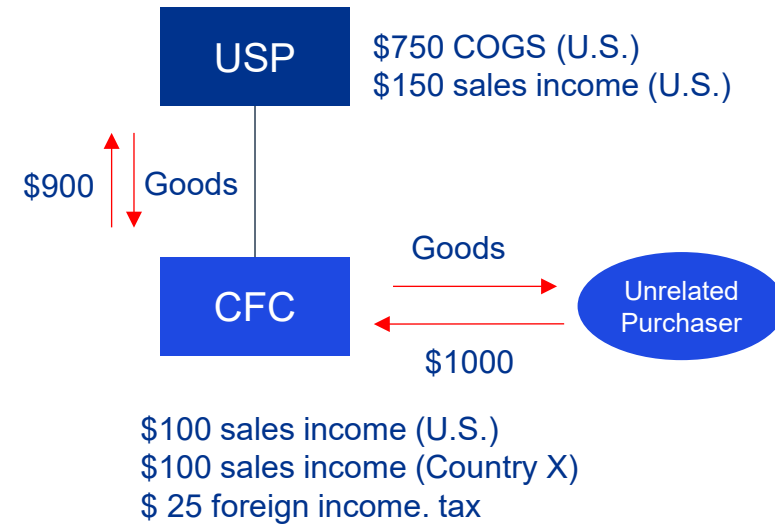
Example: Converting U.S. source income into foreign source

Before



Before: USP derives \$250 of U.S. source gross income from sale of manufactured goods (under section 863(b)) through DRE. \$100 of U.S. source gross income (and \$25 of foreign taxes) remains in the foreign branch basket after application of the DRT rules.

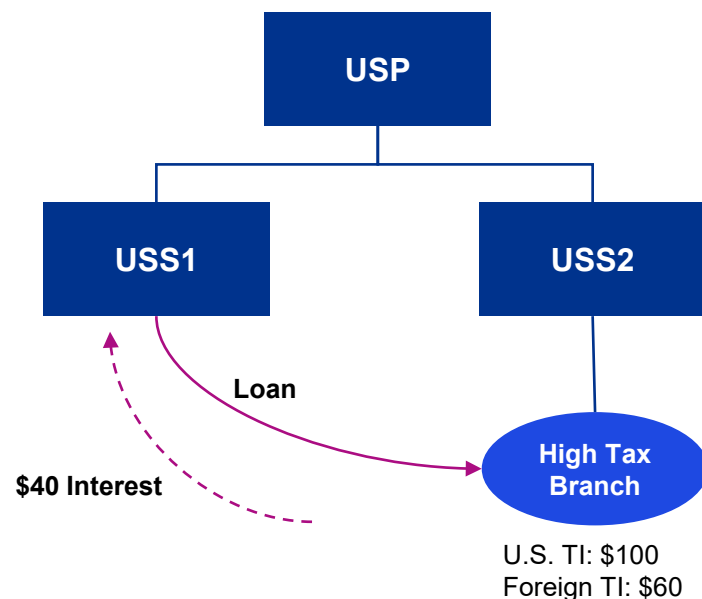
After



After: CFC derives \$100 of foreign source income (under title passage) which may be in the general basket or GILTI basket depending on the location of the purchaser.

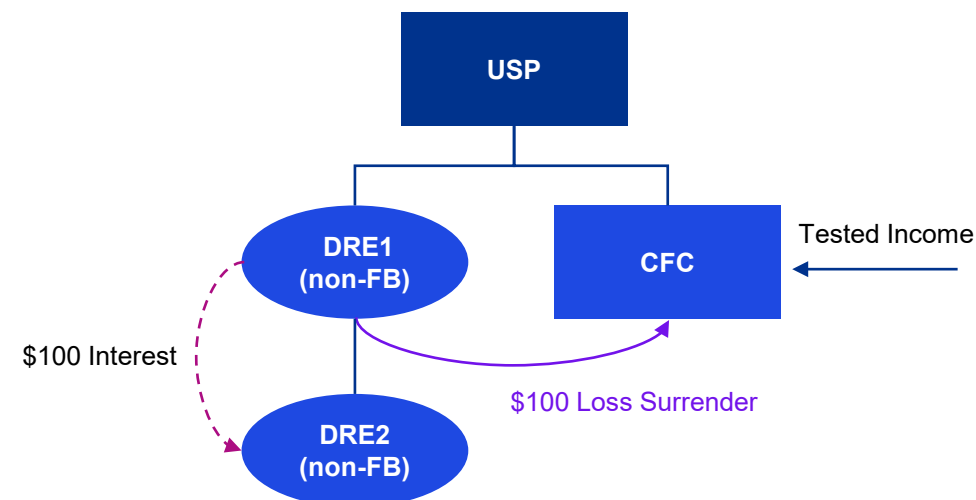
Examples: Reducing excess credits in the relevant basket

If USP group is subject to foreign tax on U.S. source foreign branch basket income...



...and is excess credit in such basket, a loan from a non-branch to any high-taxed foreign branch reduces foreign taxes in the foreign branch basket without reducing foreign branch basket income under the DRT rules, which may result in sufficient FTC limitation to credit the tax imposed on the US source income.

If USP group is subject to foreign tax on U.S. source GILTI basket income...



...and is excess credit in the GILTI basket, loss surrender from a non-branch to a CFC generating tested income reduces foreign tax properly attributable to tested income, which may result in sufficient FTC limitation in the GILTI basket that can be used to credit the tax imposed on the US source income.

03

Treaty Re-sourcing Paradigms

U.S.-U.K. Tax Treaty -Specific Re-sourcing Language

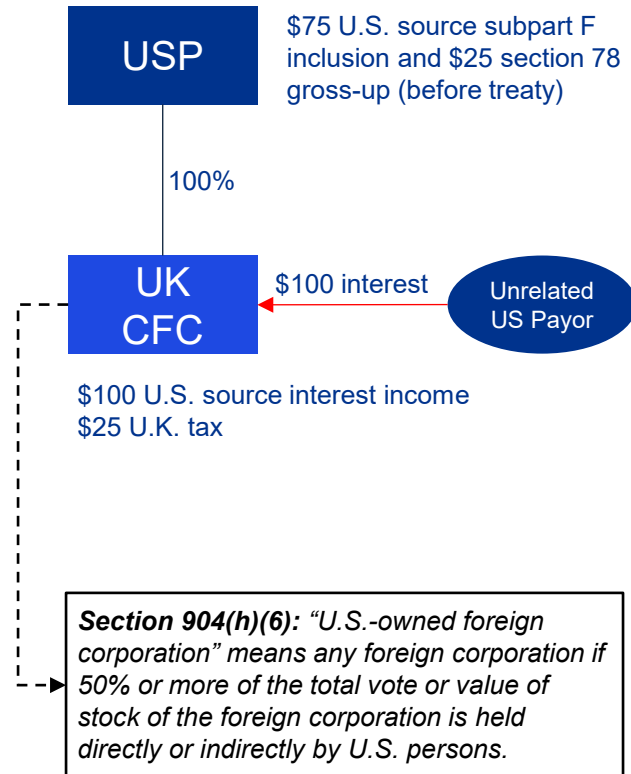
(July 24, 2001)

Art. 24(2)(a)

*“For the purposes of applying paragraph (1) of this Article [i.e., U.S. allowing a credit]...an item of gross income, as determined under the laws of the United States, derived by a resident of the United States that, **under this Convention, may be taxed in the United Kingdom shall be deemed to be income from sources in the United Kingdom...**”*

- Generally allows for re-sourcing of gross income that the U.K. is allowed to tax according to the terms of the U.S.-U.K. Tax Treaty, with an exception for certain capital gains of U.S. residents
- This re-sourcing language mirrors language in the 2006 U.S. Model Treaty
- Similar language is included in treaties between the United States and China, Canada, Germany, and Japan
- Exchange of Notes and Technical Explanation specifically reference application to “fiscally transparent entities,” clarifying jurisdictional taxing authority with respect to transparent entities under savings clause and relief through FTCs and re-sourcing
- Exchange of Notes and Technical Explanation also clarify that a dividend received by a U.S. resident from a U.K. resident company may be re-sourced even if subject to the reduced zero rate of withholding tax (see section 904(h) re-sourcing example below)

Example 1 – U.S.-U.K. Treaty applied to CFC



Facts

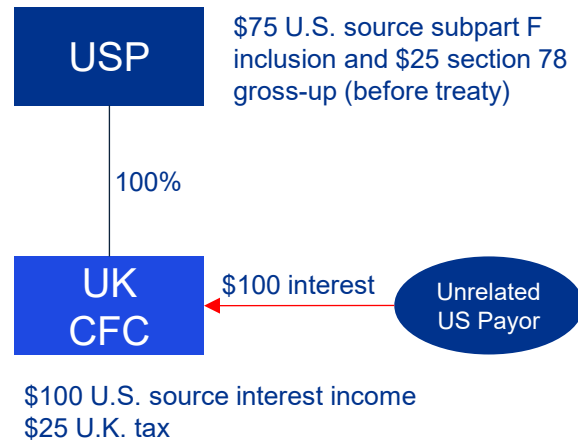
- UK CFC earns \$100 U.S. source passive basket interest income that is "foreign personal holding company income" and is subject to \$25 of UK CIT.
- USP has a \$75 subpart F inclusion and a \$25 section 78 gross-up (passive basket, prior to consideration of high-tax kickout (HTKO)).
- UK CFC is resident in the UK and dividends from UK CFC to USP would qualify for 0% WHT under the U.S.-U.K. Treaty.

Considerations

Code Sourcing:

- Section 904(h) /Reg. §1.904-5(m)(5)(i) and (6): subpart F inclusion and section 78 G/U treated as U.S. source to the extent attributable to UK CFC's U.S. source income
- Section 904(h)(10): subpart F inclusion and section 78 G/U may be re-sourced if such would be treated as foreign source under the treaty (applied without regard to section 904(h) and treating the inclusion as a dividend) and USP chooses the benefits of section 904(h)(10)

Example 1 – U.S.-U.K. Treaty applied to CFC (cont'd)



Considerations (cont'd)

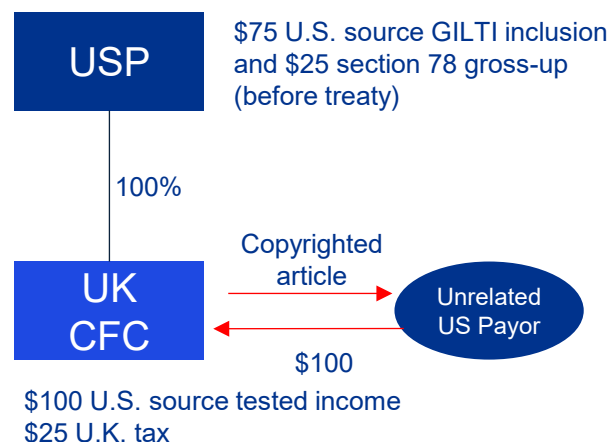
U.S.-U.K. Treaty

- Art. 24(2): Income is generally treated as U.K. source if the U.K. may tax the income under the Treaty
 - Tech. Ex. to the U.K. Treaty uniquely provides: “According to the notes, if a U.S. resident receives a dividend described in subparagraph 1(b), it will be deemed to constitute income from sources within the United Kingdom, even if the dividend may be taxed only in the United States because the zero rate of withholding applies to it.”

FTC basket

- General basket income re-sourced under the U.K. Treaty and subject to section 904(h)(10) (following application of the HTKO).
 - Consider group relief to UK CFC to avoid excess credit position in separate basket

Example 2 – Section 904(h)(10) applied to Section 951A Inclusion



Facts

- Same facts as example 1, except UK CFC earns U.S. source tested income from the sale of a copyrighted article and USP has an inclusion percentage of 100%.



Additional Considerations

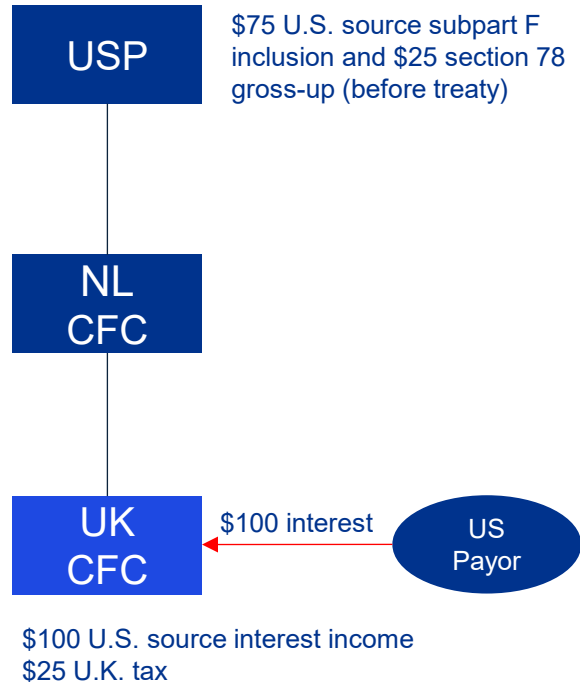
- Section 951A(f) and Reg. § 1.951A-5 provide that an inclusion under section 951A is treated as an inclusion under section 951(a) for purposes of section 904(h)(1).
- Section 904(h)(1) provides that certain amounts included under section 951(a) are treated as US source **“to the extent provided in this subsection”**
- Although not entirely clear, the references to section 951(a) in section 904(h)(10) appear to cover section 951A
 - See Reg. §§ 1.861-13(a)(1)(A)(2), 1.904-2(a), and 1.904-6(f) (each assuming section 951A basket income may be re-sourced under a treaty).



FTC basket

- GILTI basket income re-sourced under the U.K. Treaty and subject to section 904(h)(10)

Example 3 – U.S.-U.K. Treaty applied to lower-tier CFC



Facts

- Same facts as example 1, except UK CFC is held by USP through Netherlands CFC.



Additional Considerations

- Section 904(h)(10)(B): subpart F inclusion is treated as a dividend for purposes of applying section 904(h)(10) only if dividends from each corporation the stock of which is taken into account in determining the U.S. shareholder's status as such would be treated as foreign source under an applicable income tax treaty
- Requires examination of U.S.-Netherlands Treaty to determine whether the treaty would treat a dividend from NL CFC to USP as foreign source
- U.S.-Netherlands Treaty does not have a general re-sourcing rule that treats dividends paid by a Netherlands company to a U.S. resident as foreign source
- NL CFC "breaks the chain" in this case, and USP cannot apply section 904(h)(10) to re-source the subpart F inclusion with respect to UK CFC

U.S.-Luxembourg Tax Treaty

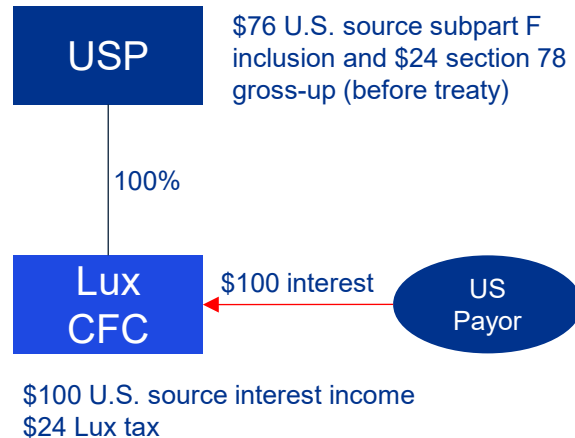
(December 20, 2000)

Art. 25(4)

*“...for the purpose of allowing relief from double taxation pursuant to this Article, and **subject to such source rules in the domestic laws of the Contracting States as apply for purposes of limiting the foreign tax credit**, income derived by a resident of a Contracting State that may be taxed in the other Contracting State in accordance with this Convention (other than solely by reason of citizenship in accordance with paragraph 3 of Article 1 (General Scope)) shall be deemed to arise in that other State.”*

- Precise meaning of highlighted language is unclear
 - Could be interpreted as providing that general source rules in the Code override treaty source provisions
 - Could be understood to indicate only that FTC separate limitation rules apply
 - Technical Explanation suggests that could prevent application of section 904(h)(10)
- Virtually identical language included in the U.S.-Ireland Tax Treaty
- Similar language included in treaties between the United States and Estonia, Latvia, India, Sweden, and Austria

Example 4 – U.S.-Lux Treaty applied to CFC



Facts

- Lux CFC earns \$100 U.S. source passive basket interest income that is “foreign personal holding company income” and is subject to \$24 of Lux CIT.
- USP has a \$76 subpart F inclusion and \$24 section 78 gross-up (passive basket, prior to consideration of HTKO).
- Dividends from Lux CFC to USP do not qualify for 0% WHT under the U.S.-Lux Treaty because Lux CFC is not engaged in an active trade or business in Luxembourg.

Considerations

Code Sourcing:

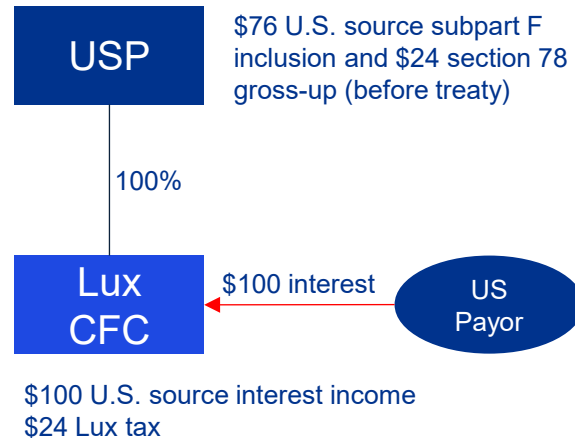
- Section 904(h)/Reg. §1.904-5(m)(5)(i) and (6): subpart F inclusion and section 78 G/U treated as U.S. source to the extent attributable to Lux CFC’s U.S. source income
- Section 904(h)(10): subpart F inclusion and section 78 G/U may be re-sourced if such would be treated as foreign source under the treaty (applied without regard to section 904(h) and treating the inclusion as a dividend) and USP chooses the benefits of section 904(h)(10)

Example 4 – U.S.-Lux Treaty applied to CFC (cont'd.)



Considerations (cont'd)

U.S.-Luxembourg Treaty



- The Treaty provides for re-sourcing of income “subject to such source rules in the domestic laws of the Contracting States as apply for purposes of limiting the foreign tax credit.”
 - **Technical Explanation:** “As a general matter, such source rules provided in the Convention. .. are consistent with the Code source rules for purposes of computing the foreign tax credit. If however, the Convention and Code source rules are inconsistent, paragraph 4 provides that the Code source rules (e.g., Code section 904([h])) will be used to determine the limits for the allowance of a credit under the Convention. Because paragraph 4 resolves any such conflict in treaty and Code source rules, **the election under section 904([h])(10) is unavailable.** That election is available only to the extent that treaty and Code source rules conflict.”
 - **Query:** Is the Technical Explanation correct as it relates to the U.S.-Luxembourg Treaty? What is the implication for other treaties with no such Technical Explanation language but nearly identical re-sourcing provisions?

U.S.-India Tax Treaty

(December 18, 1990)

Art. 25(3)

“For the purposes of allowing relief from double taxation pursuant to this Article, income shall be deemed to arise as follows:

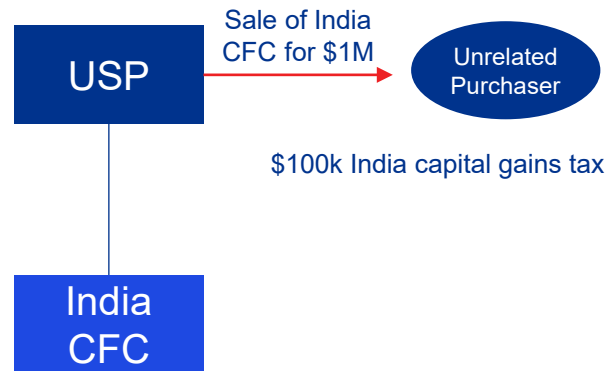
(a) income derived by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention (other than solely by reason of citizenship in accordance with paragraph 3 of Article 1 (General Scope)) shall be deemed to arise in that other State;

(b) income derived by a resident of a Contracting State which may not be taxed in the other Contracting State in accordance with the Convention shall be deemed to arise in the first-mentioned State.

Notwithstanding the preceding sentence, the determination of the source of income for purposes of this Article shall be subject to such source rules in the domestic laws of the Contracting States as apply for purposes of limiting the foreign tax credit...”

- The treaty carves out Article 12 (Royalties and Fees for Included Services) from the application of the highlighted sentence, leaving such income sourced in the source state even if the statutory rule differs.
- Technical Explanation clarifies that the treaty provides for re-sourcing income to which a contracting state is granted taxing rights (not solely based on citizenship), but that conflicts between domestic source rules for purposes of the FTC limitation and the treaty are resolved in favor of the statute
 - “Such source rules. .. for purposes of limiting the foreign tax credit” may mean only the Code source rules that apply specifically for FTC purposes, e.g., income sourced under section 904(h) (notwithstanding section 904(h)(10))
 - A broader interpretation would negate the general purpose of the re-sourcing provision
- Note that Art. 13 grants each contracting state the right to tax capital gains under domestic law

Example 5 – Application of Section 865(h) to sale of India CFC



Facts

- USP sells India CFC to 3rd party for \$1 million and is subject to \$100k India capital gains tax.



Considerations

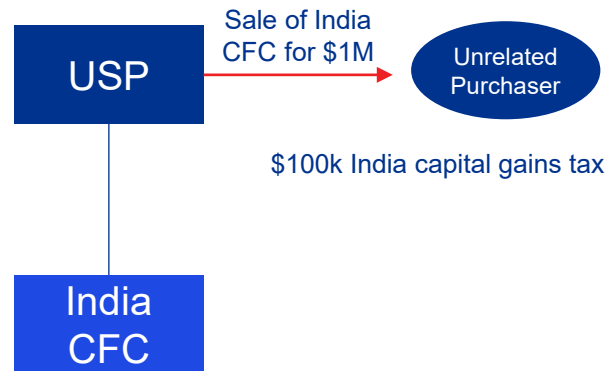
Code Sourcing:

- Section 865(a)(1): general source rule for income from the sale of personal property—source based on residence of the seller (i.e., U.S. source in this case)
- Section 865(h): election to treat gain from the sale of stock of a foreign corporation as foreign source if: (i) gain would otherwise be sourced in the United States under section 865; (ii) gain would be sourced outside the United States under a treaty (applied without regard to this section); and (iii) the taxpayer chooses the benefits of section 865(h).

U.S.-India Treaty:

- Art. 13: Each Contracting State may tax capital gains in accordance with the provisions of its domestic law

Example 5 – Application of Section 865(h) to sale of India CFC (cont'd)



Considerations (cont'd)

Art. 25(3)(a): Income derived by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention shall be deemed to arise in that other State

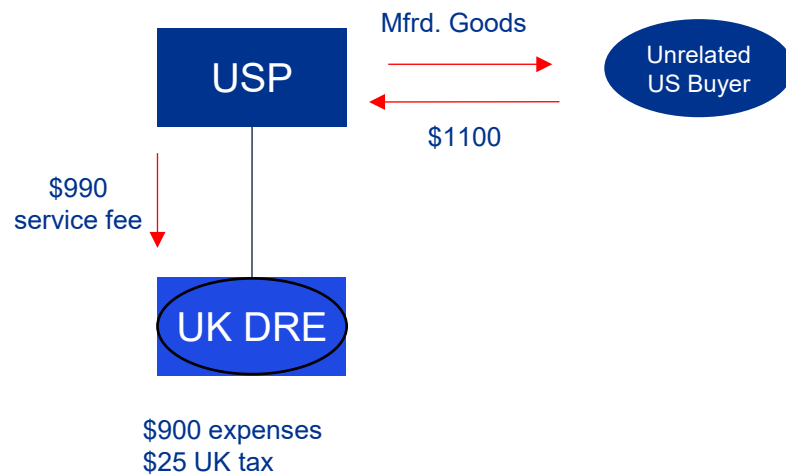
- **But see** Art. 25(3), last paragraph: "...subject to such source rules in the domestic laws of the Contracting States as apply for the purpose of limiting the foreign tax credit...."
 - **Query:** is section 865 a source rule that applies "for purposes of limiting the foreign tax credit"?
 - Even if so, section 865(h) provides taxpayer election for re-sourcing if the gain would be foreign source under the treaty "determined without regard to this section [865]"



FTCbasket

- General basket gain (following application of the HTKO) re-sourced under the India Treaty and subject to section 865 (h)

Example 6 – U.S.-U.K. Treaty Applied to Income of DREs



Facts

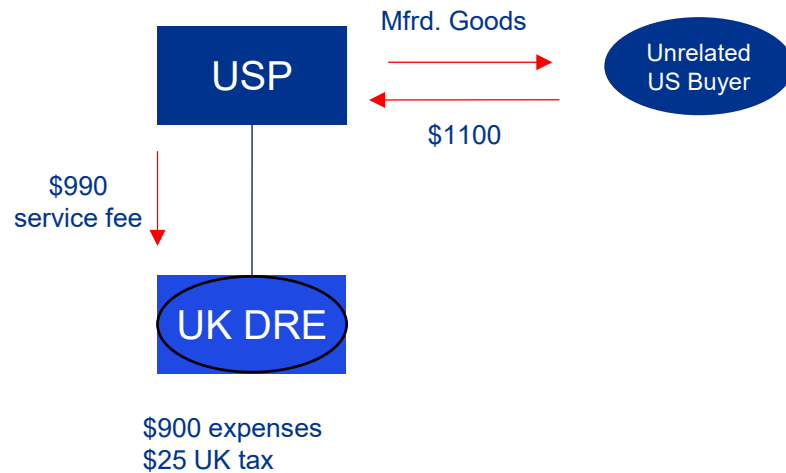
- UK DRE incurs \$900 of expenses performing R&E services for USP in exchange for a disregarded \$990 cost-plus service fee
- UK DRE is subject to UK tax (on \$90) as a UK resident; activities in UK would constitute a permanent establishment
- The service fee paid by USP, if regarded, would be a section 174 expense allocable to the class of gross intangible income that relates to a SIC code category of USP in which all gross receipts properly taken into account by USP under Reg. §1.861-17 fall within the U.S. source residual grouping.

Considerations

Code Sourcing:

- Regarded gross income of USP would be reattributed to UK DRE pursuant to the DRT rules when the disregarded service fee paid by USP, if regarded, would be deductible. If regarded, the service fee would be deductible under section 174 (ignoring the impact of mandatory capitalization for simplicity) and apportioned against U.S. source income. Reattribution under the DRT rules does not change the source of income.

Example 6 – U.S.-U.K. Treaty Applied to DREs (cont'd)



Considerations (cont'd)

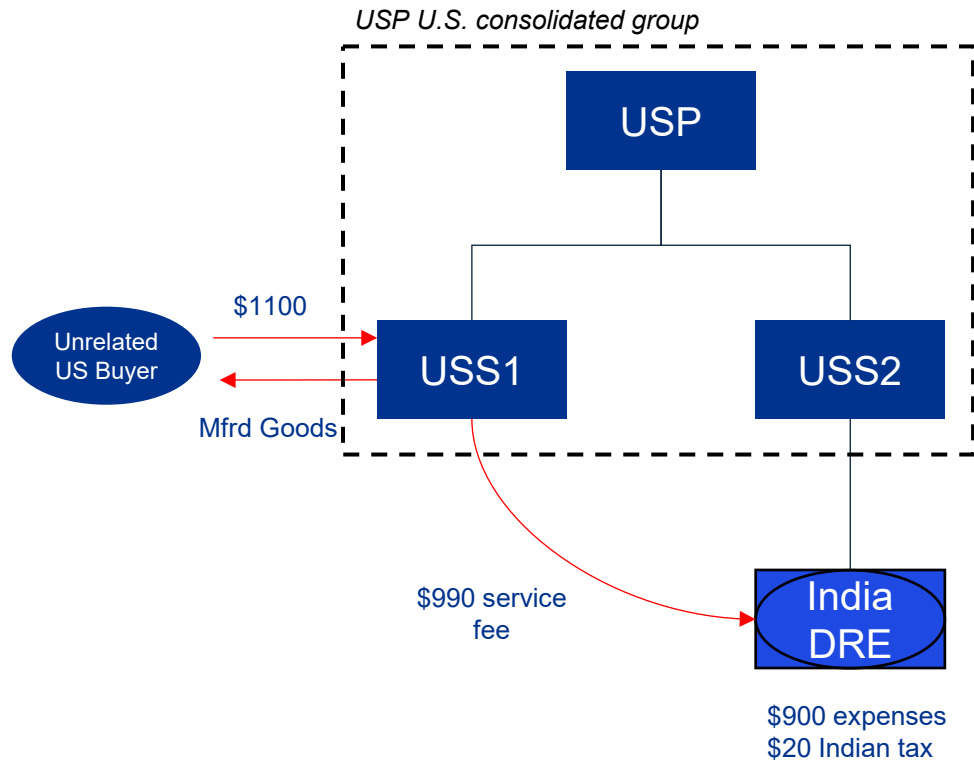
U.S.- U.K. Treaty:

- An item of gross income, as determined under U.S. law, derived by a U.S. resident” that, under the treaty, “may be taxed” in the U.K. shall be deemed to be income from U.K. sources.
- Application of treaty to fiscally transparent entities:** Technical Explanation (Relief from Double Taxation) of U.S.-U.K. Treaty provides that when U.K. taxes UK DRE as a resident and U.S. sees UK DRE as fiscally transparent, the U.K. has primary taxing rights and double tax should be relieved by the U.S. giving an FTC.
- Although the U.K. may in fact be taxing a resident on income that is disregarded for USFIT purposes, for purposes of Article 24, the U.K. also has taxing rights under Art. 7 (Business Profits) over regarded gross income of the U.S. resident attributable to the PE (disregarded payment may be useful in establishing amount and source).

FTCbasket

- Foreign branch basket income re-sourced under the U.K. Treaty and subject to section 904(d)(6)

Example 7 – U.S. Consolidated Group and India DRE



Facts

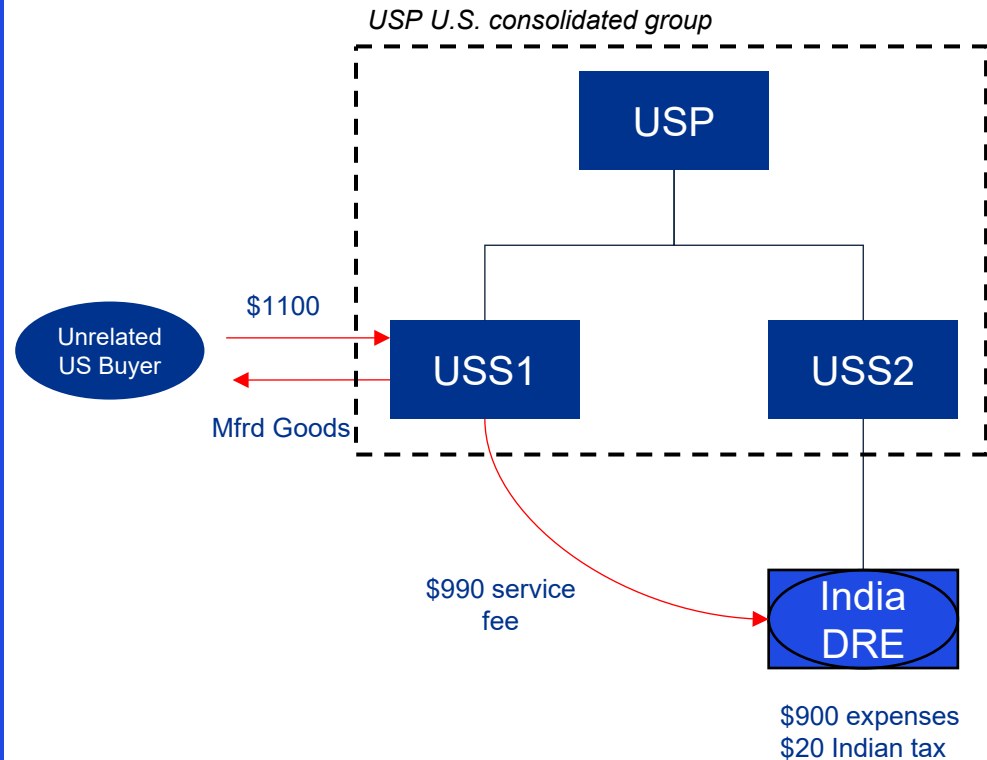
- India DRE incurs \$900 of expenses performing R&E services for USS1 in exchange for a \$990 cost-plus service fee
- India DRE is subject to Indian tax as an Indian resident; activities in India would constitute a permanent establishment
- The service fee paid by USS1 is a section 174 expense allocable to the class of gross intangible income that relates to a SIC code category of USS1 in which all gross receipts properly taken into account by USS1 under Reg. §1.861-17 fall within the U.S. source residual grouping.

Considerations

Code Sourcing:

- Source and separate basket are initially determined on a separate entity basis. However, unless an exception applies, attributes of items of USS2, such as source, arising from an intercompany transaction must generally be re-determined under Reg. §1.1502-13(c) to achieve divisional treatment, such that the DRT rules indirectly apply.

Example 7 – U.S. Consolidated Group and India DRE (cont'd)



Considerations (cont'd)

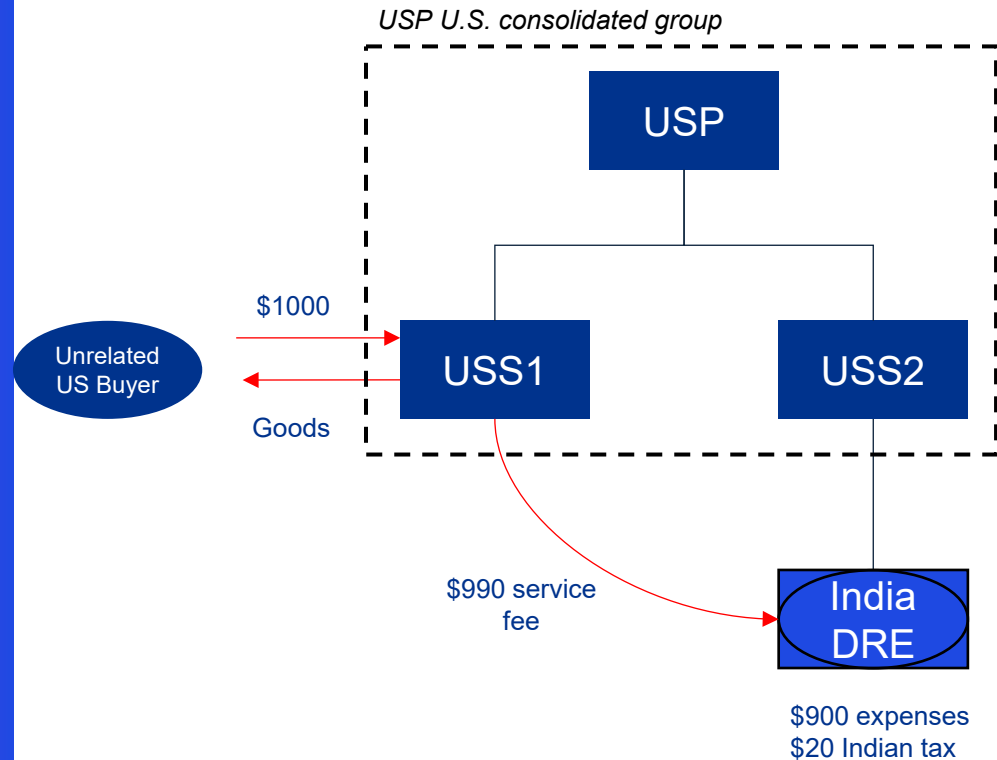
Separate entity basis.

- Section 862(a)(3): compensation for personal services performed outside the United States
- Foreign branch basket income of USS2 reflected on India DRE's separate set of books and records

Attribute redetermination under Reg. §1.1502-13(c).

- If divisions of a single corporation, regarded gross income of USS1 would be reattributed to India DRE pursuant to the DRT rules when the disregarded service fee paid by USP, if regarded, would be deductible. If regarded, the service fee would be deductible under section 174 (ignoring the impact of mandatory capitalization for simplicity) and apportioned against U.S. source income. Reattribution under the DRT rules does not change the source of income. USS2's income is therefore redetermined to be US source. See Reg. § 1.904-4(f)(4)(xv) Example 15.

Example 7 – U.S. Consolidated Group and India DRE (cont'd)



Considerations (cont'd)

U.S.- India Treaty:

- Art. 25(3)(a): Income derived by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention shall be deemed to arise in that other State
 - But see Art. 25(3), last paragraph: "...subject to such source rules in the domestic laws of the Contracting States as apply for the purpose of limiting the foreign tax credit..."
 - **Query:** Can the consolidated return intercompany transaction rules be read harmoniously with the U.S.-India Treaty to allow for re-sourcing under the treaty?
 - TD 8597 preamble supports that view



FTC basket

- If re-sourcing applies, foreign branch basket income re-sourced under the India Treaty and subject to section 904(d)(6)



Additional Considerations

- Consider structuring India as a partnership to eliminate the need for re-sourcing (see example at slide 14)

04

Disclosure of Treaty- Based Return Positions

Disclosure of Treaty-based Return Positions

Special rules apply for treaty-based return positions

- Section 6114 generally requires disclosure of any “treaty-based” return position
- Section 301.6114-1(b) provides a non-exhaustive list of specific positions for which reporting is specifically required, which includes claiming treaty credit and re-sourcing
- Reporting may be waived for certain return positions under §301.6114-1(c)

Penalties apply for failure to disclose (section 6712)

- \$10,000 penalty for each failure to disclose (corporations)
- \$1,000 for all other taxpayers

Disclosure is on Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Remember: Elections under section 245(a)(10), 865(h), and 904(h)(10) election must be made by the due date (taking into account extensions) of the tax return for the year for which the election is effective, unless section 9100 relief is obtained; see Reg. §301.9100-8; PLR 200741006 (July 9, 2007)

04 Q&A

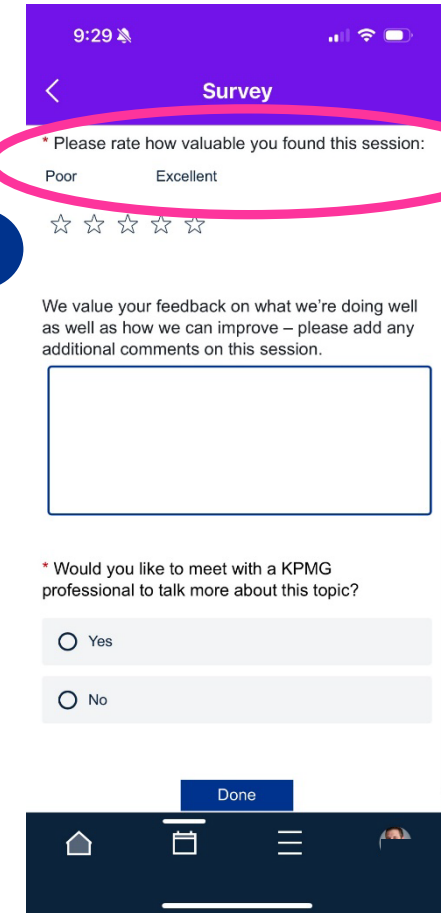
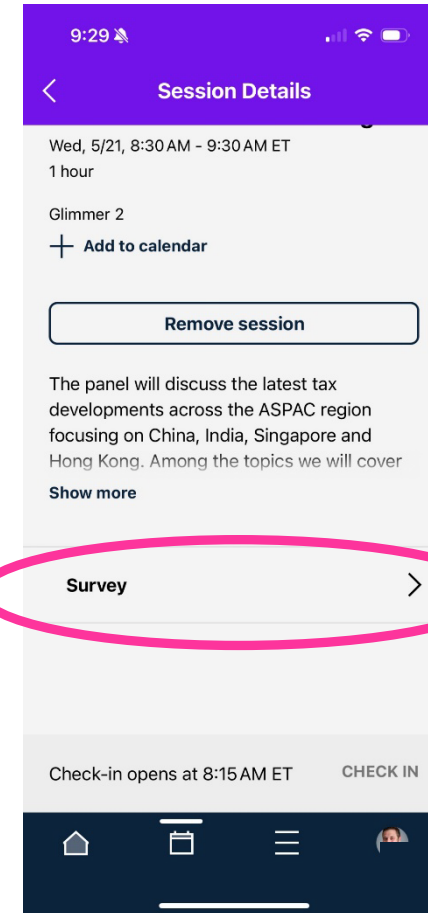


Session evaluation via app

Instructions:

1. Locate session in the app under “My Schedule”
2. Scroll down under the description to “Survey” to access questions
3. Answer three short questions and submit

If you need general app support, stop by the app support desk in Sparkle West.





Thank you!

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