Withholding of Taxes on Payments to Foreign Persons and Entities

**Description:**
Don't be caught off guard. Make sure you are compliant with the IRS international withholding standards.

In an increasingly global society, many U.S. payors of items of income are unknowingly subject to withholding tax obligations for payments to foreign individuals and entities. Understanding the rules for withholding on these payments can reduce liability to the IRS. Identify when income is subject to withholding, evaluate the proper procedures to withhold and comply with the proper documentation.

**Learning Objectives**
- You will be able to define qualified intermediaries.
- You will be able to recognize types of income subject to withholding.
- You will be able to discuss presumptions in the absence of documentation.
- You will be able to review Form 8804 for partnership withholding tax.

**Contents:**
- Types of Income Subject to Withholding
  - FATCA and the Threat of Withholding to Induce Disclosure
  - Dividends, Interest, Rents and Royalties
  - Compensation
  - Partnership Income
  - Withholding on Purchases of U.S. Real Estate
- Determining the Beneficial Owners of Income
  - Documentation
  - Presumptions in the Absence of Documentation
- Intermediaries
  - Qualified Intermediaries
  - Nonqualified Intermediaries
- Compliance
  - Forms 1042 Package
  - Form 8804 for Partnership Withholding Tax
  - Complying With the Foreign Investment in Real Property Tax Act

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