

# AGOSTINO & ASSOCIATES

## BASIC INTERNATIONAL TAX COMPLIANCE

### TWO FREE CONTINUING EDUCATION CREDITS FOR NEW YORK AND NEW JERSEY ATTORNEYS\*, NEW JERSEY CPAS†, AND ENROLLED AGENTS

WHEN: Thursday, June 28, 2012, 9:00 AM – 11:00 AM

WHERE: Ciarco Learning Center, 355 Main Street, Room 102/103, Hackensack, NJ 07601‡

SPEAKERS: Frank Agostino, Esq., Agostino & Associates, PC Hackensack, New Jersey  
Richard Sapinski, Esq., Sills Cummis & Gross, PC Newark, New Jersey

TOPICS: Offshore Voluntary Disclosure Update  
Update on Handling IRS Audits with International Issues (Income, Estate & Withholding Taxes)  
Brief Introduction to the International Forms Every Practitioner Should Know, including:

<p style="text-align: center;">Income Tax</p> <p>Form 1116: Foreign Tax Credit (Individual, Estate, or Trust)</p> <p>Form 2555: Foreign Earned Income</p> <p>Form 8621: Passive Foreign Investment Company (PFIC)</p> <p>Form 8833: Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)</p> <p>Form 8938: Reporting Specified Foreign Financial Assets Under FATCA</p> <p>Form 8891: U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans</p>	<p style="text-align: center;">Partnerships &amp; Corporations</p> <p>Form 926: Return by a U.S. Transferor of Property</p> <p>Form 1118: Foreign Tax Credit – Corporations</p> <p>Form 1120 (Schedule N): Foreign Operations of U.S. Corporations</p> <p>Form 1120-FSC: U.S. Income Tax Return of a Foreign Sales Corporation</p> <p>Form 5471: Information Return of U.S. Persons With Respect To Certain Foreign Corporations</p> <p>Form 8858: Information Return of U.S. Persons With Respect to Foreign Disregarded Entities</p> <p>Form 8865: Return of U.S. Persons with Respect to Certain Foreign Partnerships</p>
<p style="text-align: center;">Estate and Gift</p> <p>Form 3520: Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts</p> <p>Form 3520-A: Annual Information Return of Foreign Trust with a U.S. Owner</p> <p>Form 706 CE: Certificate of Payment of Foreign Death Tax</p> <p>Form 706-QDT: U.S. Estate Tax Return for Qualified Domestic Trusts</p>	<p style="text-align: center;">Withholding</p> <p>Form 1042: Annual Withholding Tax Return for U.S. Source Income of Foreign Persons</p> <p>Form 1042-S: Foreign Person's U.S. Source Income Subject to Withholding</p> <p>Form 8288: U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests</p> <p>Form 8805: Foreign Partner's Information Statement of Section 1446 Withholding Tax</p> <p>Form 8288-A: Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</p>

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**Or contact Christopher Grau at [\(201\) 488-5400](tel:2014885400) or [CGrau@Agostinolaw.com](mailto:CGrau@Agostinolaw.com)**

\* This program has been approved by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 4 hours of total CLE credit. Of these, 0 qualify as hours of credit for ethics/professionalism, and 0 qualify as hours of credit toward certification in civil trial law, criminal trial law, workers compensation law and/or matrimonial law.

† Based upon our interpretation of the regulations by the New York and New Jersey State Boards of Accountancy, this event will qualify for CPE credit. Our New Jersey CPE Sponsorship number is 20CE00213700. Our Office of Professional Responsibility Sponsor Number is 772.

‡ PLEASE JOIN US FOR LUNCH AFTER THE SEMINAR AT THE AGOSTINO & ASSOCIATES SUMMER BARBECUE AT THE OFFICES OF AGOSTINO & ASSOCIATES, P.C., 14 WASHINGTON PLACE, HACKENSACK, NJ 07601