

## Clark Armitage and Elizabeth Stevens Moderate Panel on Base Erosion and Anti-Abuse Tax at AICPA & CIMA U.S. Tax Update Conference

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Program: Structuring to Address the Base Erosion and Anti-Abuse Tax

Event Sponsor: AICPA & CIMA U.S. Tax Update Conference

This session will address practical considerations with respect to the application of the section 59A Base Erosion Anti-Abuse Tax, focusing particularly on issues addressed in the proposed and possibly final regulations. The discussion will include practical considerations, including multiple-party contracting approaches, the implications of general U.S. federal income tax principles on the determination of whether payments are “base erosion payments,” the application of anti-abuse rules, and practical considerations to address the potential application of the section 59A anti-abuse tax to U.S. taxpayers.

### **Attorneys**

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### **Related Practices/Industries**

International Tax