1.0 U.S. Tax law knows no geographic bound – for U.S. citizens and green card holders.
   1.1 U.S. Code Title 26 – Internal Revenue Code (I.R.C.) - is everywhere!
   1.2 http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html
   1.2.1 Subtitle A Income Taxes (§§ 1—1564)
   1.2.2 Subtitle B Estate and Gift Taxes (§§ 2001—2801)
   1.3 U.S. believes in worldwide taxation – you never left home.
   1.4 Unless and until you expatriate properly under Section 877A.
   1.5 This means that overseas income is subject to U.S. reporting & withholding
   1.5.1 Special set of rules to avoid double taxation –Foreign Tax Credit
   1.5.2 Foreign earned income exclusion & housing allowance
   1.6 U.S. tax compliance – carrot or stick approach –
   1.6.1 I.R.S. Draconian Penalties
   1.6.2 More audit staff – 800+ additional international revenue agents
   1.6.3 8 or 12 Foreign languages used for I.R.S. publications & announcements
   1.7 FATCA – Foreign Account Tax Compliance Act impact – Credit Agricole files your 1099
   1.8 FBAR – Report of Foreign Bank and Financial Accounts Form TDF 90-22.1
   1.9 OVDT –Offshore Voluntary Disclosure Initiative (ended 9 September 2011) – more to follow
   1.10 Where to get help (see article) U.S. Citizens and Resident Aliens Abroad
   1.10.1 http://www.irs.gov/businesses/small/international/article/0%2C%2Cid=97324%2C00.html
   1.10.2 Permanent IRS Offices Outside the United States –consulates
   1.10.3 See handout PDF

2.0 It helps to speak the local language – a lot!
   2.1 Especially when trying to establish a presence in a foreign land
   2.2 Or engage local services – or find directions (how to get there from here)
   2.3 Discuss with local government regulators local requirements
   2.3.1 Bureau de Fisce, the French tax authority (a.k.a the French IRS)
   2.3.2 Commerce – requirements to set up a bank account – not just anybody can
   2.3.3 To rent or share office space – I got lucky! – yep –friend of the family
   2.3.4 Which form of business entity to choose to operate as
      2.3.4.1 Enterprise Individual (Sole proprietorship)
      2.3.4.2 Societe Anonym (S.A.), etc.
   2.4 Directions to locations to meet with prospective clients offer professional services

3.0 GPS abroad (or finding your way around in a foreign land)
   3.1 Networking – in New York, provided contacts with local nationals (French avocats) in Paris
   3.2 Also U.S. professionals who moved to France and loved the lifestyle – wine & cheese and
      four weeks’ vacation (to start- back then ...Now with the Euro issue, may be different.
   3.3 I contacted several U.S. Consulates (Paris & Nice) & they helped to arrange introductions
      3.3.1 Maintain lists of contact information - local professional services available.
      3.3.2 Obtain the list & contact individuals listed. Meet for coffee & croissant.
   3.4 Articles for local & international English language newspapers - interest to U.S. expatriates
A.B.A Section of International Law
U.S. Lawyers Practicing Abroad Committee
27 September 2011 Teleconference - So you want to be an Expat lawyer – Part III  U.S. Tax Law

3.4.1 Herald Tribune, etc.
3.5 Ask U.S. Chamber of Commerce to help you get started.
3.5.1 The Chamber printed and “mailed” an invitation to its members to attend my presentation in Sophie Antipolis on U.S. Tax Law update and year-end tax planning.

4.0 Organize & present a seminar - PowerPoint perhaps
4.1 You & your PR - (Me & my shadow) - local media (print and new media)
4.1.1 Announce event & invite public (or target an audience)
4.1.2 Develop a mailing list for your newsletter (write or buy one)
4.2 Ask local professional & governmental organizations to publicize your event.

5.0 La Riviera – could 40,000 U.S. expatriates be tax compliant?
5.1 Marriage to foreign person – opportunities - a whole new set of U.S. reporting rules
5.2 U.S. person dies while present in foreign country – local country estate tax rules may apply

6.0 Read local English language magazines – you might wind up on local radio talk show!
6.1 The road from Nice to Monte Carlo is narrow & windy
6.2 It leads to the local radio station – call in talk show
6.3 Set up appointments with radio listeners to meet locally in Nice at my hotel.

7.0 Beware technology – voltages overseas can be different from U.S.
7.1 1985 was the Dark Ages compared to 2011
7.2 Check with manufacturer
7.3 Phone and faxes
7.4 Email and internet security – European Union (E.U.) rules are stricter than U.S.
7.5 Client data security
7.6 Peace of mind – external backup(s)
7.7 Technical support – who are you going to call when it’s broke?

8.0 Tips on learning or improving local language skills
8.1 Educational materials – online or at local library
8.2 CD’s or MP3 downloads
8.3 Enjoy the local culture and new friends & fellow U.S. expatriates