Moores Rowland
Tax Consultants

Member of
Moores Rowland
Asia Pacific

Prepared by:
htj.tax

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Dear Sir / Madam,

Thank you for giving us the opportunity to not just quote for your business but taking the time to get to know who we are at www.htj.tax

My name is Derren Joseph and Moores Rowland Asia Pacific is a network of firms with over 30 offices in 13 Asian countries. Like the other accounting networks, we are independent member firms, united in our commitment to customer service and quality work. In this short profile we will –

- Outline the services that we provide and
- Introduce the key firms in our group.

Let me know if you have any questions. Our team looks forward to working with you.

Best Regards,

Derren Hayden Joseph
EA, MA, MPhil (Econ), CDipFM (ACCA), BSc (Hons)
IRS Certified Acceptance Agent for US Tax IDs (ITINs)
Admitted to Practice before the Internal Revenue Service (IRS)
Author of -

1. "Adapt or Die" - International Entrepreneurship in a Post Pandemic World
2. Taxes for International Entrepreneurs and Expats: Proven Principles for Legally Reducing Taxes"
3. Essential Estate Planning for American Expats

All available on Amazon - https://www.amazon.com/author/derrenjoseph

Linkedin: http://uk.linkedin.com/pub/derren-joseph-ea/2/533/34

Our US Tax Team

In Singapore, the 3 main Moores Rowland entities are –

- Our audit practice is managed under MRI Moores Rowland LLP, Chartered Accountants and Public Accountants approved by the governing body - the Institute of Singapore Chartered Accountants.
- Moores Rowland Solutions Pte Ltd which is a business consulting firm focused on enduring business value through people and for people.
- Hayden T Joseph CPA LLP dba Advanced American Tax works on International Tax in general, and United States International Tax in particular.

Leadership Team

LEE Lee King

Managing Partner
Audit & Assurance

Krishan SHARMA

Senior Partner
Audit & Assurance
Governance & Risk Management

YEE Boon Yip

Director
Audit & Assurance
Governance & Risk Management

Louis LIU

Director
Audit & Assurance
Business Advisory

Leadership Team

Thomas TSANG

Partner

Richelle CARBONELL

Senior Manager
Audit & Assurance

TAN Bee Huey

Director
Outsourcing & Transactions Services

Chris CHOO

Principal Advisor

Uenaka ATSUYUKI

Japan Desk Director

Derren H Joseph

Director
US Tax (direct and indirect) & Transfer Pricing

We would like to begin by confirming four points -

- If you are US exposed (citizen, green card or substantial presence), you are usually taxed on your worldwide income;
- These tax obligations do not stop because you reside outside of the US;
- Even if your earnings are under the threshold of the foreign earned income exclusion, and you reside outside of the US, you may still have to file US tax returns;
- Since the early 1970s, US persons have been obligated to report any foreign financial assets once the maximum aggregate balance exceeds a certain threshold.

We work on International Tax in general, and United States International Tax in particular.

- We are listed in the IRS directory here (it is a searchable database) – https://irs.treasury.gov/rpo/rpo.jsf
- We are also listed on the US Embassy website – https://sg.usembassy.gov/tax-preparer-in-singapore/

Our expertise includes

Compliance

Individual clients come to us with complex, multi-jurisdiction tax issues related to cross-border employment and investment opportunities. Similar to an interpreter or guide who helps travelers understand the language and customs of a particular country, we explain tax concepts and laws that are foreign to our clients. We prepare U.S. federal and state income tax returns for U.S. expatriates, foreign nationals and individuals with international financial interests.

Tax Consulting

Our international tax consulting expertise includes analysis of tax treaties, sourcing of income, and reporting of foreign bank accounts, as well as foreign corporations, partnerships and trusts. As consultants, we help individual clients develop cost-effective strategies, propose solutions and prepare individual tax projections. We also work closely with our clients' attorneys and other advisors to provide comprehensive advice.

Representative Services

We have significant experience assisting our clients with complicated, international tax issues. The following list represents some of the areas in which we have provided both planning and compliance services for our clients:

- US shareholders of foreign corporations
- US partners in foreign partnerships
- US grantors and beneficiaries of foreign trusts
- US shareholders of Passive Foreign Investment Companies (PFICS)
- Reporting for Foreign Bank and Financial Accounts (FBARs)
- Blocked income reporting for deferral of tax in currency restriction situations
- Donations to foreign charities by US private foundations via expenditure responsibility grants
- Income tax treaty analysis for various issues including determination of residency, re-sourcing of income to avoid double taxation, reduction or exemption of tax
- Determination of residency for income tax purposes for foreign nationals including optimization of elections for first and last year of residency
- Social Security tax implications to compensation of foreign nationals and US expatriates including application and analysis of Totalization agreements

Representative Services

- Foreign tax credit optimization including analysis of paid versus accrued methods and maximizing foreign source income
- Optimization for US expatriates including analysis of foreign tax credit versus foreign earned income exclusions
- Reporting of foreign rental properties including proper depreciation methods and treatment of rental of principal residence
- Reporting and planning for US real property interests by nonresidents including applications for reduction/exemption from withholding on sale proceeds
- Reporting and planning for nonresidents with US investments or US effectively-connected income
- State residency and domicile issues for foreign nationals and US expatriates
- Reporting gifts and inheritances from nonresidents
- Consulting to employers of international assignees relating to tax equalization policy development and application, tax planning for international assignments including coordination with tax advisors in local jurisdictions, compensation structuring, payroll reporting and employee education and tax return preparation
- Determination of residency for US citizens in US possessions

Moores Rowland Asia Pacific

With economies rather stagnating in much of the western world outside the US, a new dawn has broken in Asia raising fresh hopes that having learned the bitter lessons of fiscal prudence the region is finally ready to fulfil its promise to make this century 'the Asian century'. True there is much to do, but the introduction of major political and economic reforms across the region augurs well for the future, particularly in the medium term, especially as a new more vibrant leadership has come to the fore. That is not to say everything will be plain sailing, of course, but the prospects for a prosperous journey look fair indeed. To help guide you along the way, the Moores Rowland firms across Asia combine global knowledge and best practices with core Asian values to produce seasoned yet individually tailored courses of action to best suit your needs.

Moores Rowland Asia firms provide a range of professional services with a focus on audit, tax, accounting, payroll, risk advisory, IFRS, restructuring and transaction support. Beyond these, our member firms also offer a wide range of specialist services from expatriate advice to human resource consulting. Moores Rowland clients are increasingly looking beyond their national borders for new opportunities. The close relationships within the network mean that clients can easily be connected to a like-minded firm of professionals in another country, that they can be assured will have their business interests at heart – no matter what services are required or where they are needed.

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