

International

Geographical borders no longer define as strictly where business can take place, nor do they present the same barriers to business entry that they once did. Instead, today's marketplace is a worldwide exchange that operates 24/7. However, this fast-paced, complex business environment presents more challenges for companies than ever before. International clients today need counsel that comes equipped with a proven global perspective.

Reinhart's international lawyers serve both foreign companies conducting business in the United States and U.S.-based companies doing business abroad. We work directly with organizations on a wide range of matters related to international business, and rely on a large group of lawyers with many years of experience advising clients outside the U.S. At the same time, we have developed a substantial network of allied law firms throughout the world that we can leverage to deliver best-of-class services around the globe. We frequently collaborate with these preferred foreign lawyers on behalf of our U.S.-based clients.

Based near O'Hare International Airport in Chicago, Illinois, our lawyers respond at the speed of today's economy and are ready to help companies around the world that are expanding their presence in the global market. We speak the language of business, wherever in the world that business may be happening.

Foreign Companies Conducting Business in the U.S.

Reinhart lawyers have the experience to help foreign businesses compete successfully in the United States. Over the years, four Reinhart lawyers have chaired the International Practice Section of the State Bar Association and another former shareholder served as the U.S. Ambassador to the Czech Republic. We are also active thought leaders, and have published the guide, <u>Foreign Investment in the United States</u>.

Foreign Investment in the United States (Inbound Investment)

Reinhart provides a full range of legal services to investors in the United States, including mergers and acquisitions, tax and securities. We represent institutional investors making direct investments in companies and investments through private equity or other private market funds. Additionally, our trade regulation and antitrust lawyers represent clients before federal, state and local regulatory bodies for necessary approvals, licenses and registrations.

Our <u>Mergers and Acquisitions Practice</u> encompasses a broad spectrum of clients and activities, ranging from counseling purchasers and sellers of small and middle-market companies to negotiating and structuring complex transactions for large, publicly held companies. These transactions can range anywhere from several million dollars to several billion dollars in transaction value.

Licensing and Intellectual Property Protection

We prepare and review licensing and other technology transfer agreements with respect to intellectual property



rights, and obtain statutory or other U.S. protection for foreign patents and trademarks. Our lawyers also help clients navigate U.S. technology transfer regulations and restrictions, and also advise on the import of goods involving intellectual property rights. Further, we assist foreign counsel with their U.S. patent and trademark enforcement, clearance and protection needs.

Tax Planning, Transfer Pricing and Repatriation

Reinhart's inbound tax planning lawyers focus on transfer pricing and repatriation techniques.

We help clients plan for and document the arm's length price with respect to transactions that cross international borders, which is the most significant tax issue facing multinational companies. We counsel clients on developing defensible transfer pricing positions pursuant to Internal Revenue Service regulations and the guidelines promulgated by the Organization for Economic Cooperation and Development. Our lawyers often draft documentation for penalty protection or negotiate with the tax authorities in pursuit of an Advance Pricing Agreement.

We also help clients take advantage of operating and financing structures to reduce or eliminate withholding taxes on repatriation. Our lawyers further assist foreign clients in structuring their U.S. activities to avoid the U.S. income tax jurisdiction under either the Internal Revenue Code or an applicable tax treaty. We also advise foreign persons on planning to minimize the impact of U.S. estate and gift taxes. Finally, we represent our clients in controversies with various taxing agencies, including the Internal Revenue Service.

Customs and Import Regulations

Reinhart advises on import classification and valuation issues, the Generalized System of Preferences, Caribbean Basin Initiative and other special tariff opportunities such as Foreign Trade Zones, the U.S.-Canada Free Trade Agreement and the North American Free Trade Agreement. We also assist clients with customs protests and appeals before the U.S. Customs Service and the U.S. Court of International Trade. Additionally, we also counsel on import remedies under U.S. antidumping, countervailing duty and unfair import practices laws.

Immigration Matters

Reinhart lawyers develop and implement successful immigration strategies. We advise on U.S. visa requirements for foreign business personnel and work with allied professionals to facilitate the preparation and handling of visa applications to the U.S. Citizenship and Immigration Service. Reinhart also works with the EB-5 Visa Program to obtain visas for foreign individuals making a significant investment in the United States.

U.S. Companies Conducting Business Abroad

We have access to a preferred and trusted network of law firms and lawyers in most markets around the world. Further, Reinhart lawyers are recognized leaders and experts of the international bar. One shareholder has served as President of the UIA (Union Internationale des Avocats/International Association of Lawyers), which is



the world's oldest international bar association and is headquartered in Paris. Another shareholder has chaired the Business Law Practice Section of LawAsia, an association of business lawyers practicing in Pacific Rim countries.

U.S. Investment in Foreign Countries (Outbound Investment)

Reinhart provides a full range of legal services with respect to outbound investments, including mergers and acquisitions transactions and joint ventures. We also advise on foreign registration, disclosure, currency and exchange control laws, as well as help clients take advantage of foreign investment incentive programs, such as tax holidays. We also have experience establishing branch offices or subsidiaries in various countries.

Our <u>Mergers and Acquisitions Practice</u> encompasses a broad spectrum of clients and activities, ranging from counseling purchasers and sellers of small and middle-market companies to negotiating and structuring complex transactions for large, publicly held companies. These transactions can range anywhere from several million dollars to several billion dollars in transaction value.

Exports

Reinhart has several lawyers dedicated to products distribution issues, including the maintenance and establishment of sales networks and the termination of agents and distributors. We provide counsel on all matters relating to exports, including U.S. export restrictions, anti-boycott laws, antitrust and competition laws, dispute resolution and choice of law contract provisions, international banking and finance (including payment procedures) and governmental assistance programs. Additionally, we help clients take advantage of tax-based export incentives through Interest Charge-Domestic International Sales Corporations (IC DISCs).

Outbound Tax Planning and Transfer Pricing

Our outbound tax planning lawyers are experienced in organizational structuring alternatives for outbound investment. Reinhart helps clients maximize foreign tax credits to eliminate double taxation and defer U.S. taxation of foreign earnings to reduce overall effective tax rates. We also advise clients with respect to transfer pricing, which enables our clients to satisfy documentation requirements as well as move income in a taxefficient manner. Reinhart also provides counsel on choice of entity planning, including check-the-box strategies. Additionally, we represent clients before various tax authorities, including the Internal Revenue Service, on issues ranging from proof of foreign tax credits to foreign bank account records (FBAR).

Licensing and Intellectual Property Protection

Reinhart prepares and reviews licensing and other technology transfer agreements, provides advice and assistance in obtaining intellectual property rights abroad, coordinates with foreign technology transfer regulations and restrictions, assists with foreign registration and disclosure laws and advises on the export of goods involving intellectual property rights. We also work closely with foreign counsel to enforce intellectual property rights and challenge the property rights of third parties globally.

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Key Contact



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