



# The Base Erosion Anti-Abuse Tax (BEAT) of the 2017 Act: The Fundamentals

<https://www.youtube.com/watch?v=IVrZUDA9Ag0>

Reinhart attorney Robert Misey discusses the fundamentals of the new BEAT tax, which is really an alternative minimum tax for U.S. subsidiaries of foreign parents. The BEAT removes the U.S. subsidiary's deductions for most payments to foreign parents.

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