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so many fake sites. this is the first one which worked! Many thanks

Acquisition of Foreign Target – Alternative Structures

- U.S. Company ("Parent") is considering acquiring a specific foreign corporation ("Target").
 - Parent is the publicly-traded parent of the U.S. consolidated group.
 - Parent also owns all of the stock of a foreign subsidiary ("Foreign Sub") that is treated as a corporation for U.S. Federal income tax purposes and that has substantial un-repatriated cash. Foreign Sub may own other foreign entities (whether corporations or disregards).
 - Foreign Sub operates in low-tax jurisdictions, so any dividend from Foreign Sub to Parent would carry with it minimal foreign tax credits.
- In this relatively common situation, Parent is itself a prime target for a foreign acquisition and may wish to invert as a protective measure.
- Target has minimal operations in the United States and holds substantial cash balances in low-taxed non-U.S. subsidiaries.

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