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CHAPTER 9 TAXATION OF INTERNATIONAL TRANSACTIONS SOLUTIONS TO PROBLEM MATERIALS PROBLEMS 17. (LO 4, 5) BlueCo will not incur any U.S. income tax on GreenCo ' s earnings. GreenCo is a separate foreign corporation, made no dividend distribution to BlueCo, and did not create any deemed dividend under Subpart F. Consequently, BlueCo has no current income related to its ownership of GreenCo.

Chapter 9 Answers - CHAPTER 9 TAXATION OF INTERNATIONAL ...

Investment income such as dividends and interest typically is subject to a withholding tax when earned by a nonresident of a country. Income tax treaties reduce the rate of withholding. p. 25-6 2. Generally, dividends paid by a foreign corporation are foreign-source income. Certain exceptions apply, however, when the dividends are paid by the U.S. branch of a foreign corporation where 25% or more of the foreign corporation ' s gross income for the prior three years is effectively connected ...

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