## <u>INTERNATIONAL TAXATION</u> WILLIAM H. HORNBERGER, CPA, JD

## SPONSORED BY LONE STAR NATIONAL BANK

OCTOBER 19, 2018 (8 hours) LONE STAR NATIONAL BANK, McALLEN

Sign in = 7:30 am Course starts at 8:00 am

This course should provide a solid understanding of the US "inbound" international tax rules, including the fundamentals of withholding upon payments to foreign persons, US taxation of passive "FDAP" income of foreign persons, US taxation of business income of foreign persons, and US taxation upon real estate sales held by foreign persons.