



HKICPA seminar: **Trusts Planning with U.S. Beneficiaries**

Programme Code: TFP140212S

Topics include:

- Overview of US tax system
- Overview of offshore trust structure
- Classification of trust under US tax law
- US tax implications for US beneficiaries of offshore trust
- Passive Foreign Investment Company issues
- Controlled Foreign Corporation issues
- Entity classifications for US tax purposes and the relevant US tax consequences

Date **Wednesday, 12 February 2014**

Time **6:30 p.m. – 8:30 p.m.**

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Language English

Fee

- Taxation Faculty member: HK\$150
- HKICPA member or student; and IA/ HKIAAT member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

Not a faculty member? Click [here](#) to join.

Objectives

- Get a basic understanding of common offshore trust structure
- Understand the key US tax implications with respect to the trust structure
- Understand the key US tax issues for the trust planning with US beneficiaries

Speakers **Sharon Lam**, Tax Partner, Deloitte Touche Tohmatsu

Jenny Liang, Tax Principal, Deloitte Touche Tohmatsu

Participants Accounting professionals and representatives from financial institutions and family offices handling private clients with US connections, as well as high net-worth individuals with US connections

Competency Taxation

Rating Intermediate Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 2



**To confirm your CPD booking,
just log on to "My CPA" at
<http://www.hkicpa.org.hk>**

TAXATION FACULTY EVENT ENROLMENT FORM (For Support Programme)

Trusts Planning with U.S. Beneficiaries (TFP140212S)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

**Please click here for online enrolment
(for HKICPA members only)**

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: finance@hkicpa.org.hk
Fax : 2893 9853

Event Information Enquiry:
2287 7386 / 2287 7253
e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

Seq. no.: _____

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
1								
2								
3								
4								
* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.						Total	HK\$	

☐ I am unemployed and not working. I am planning to rejoin the workforce.

The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.

The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"														
<input type="checkbox"/> VISA / MasterCard <input type="checkbox"/> BOC HKICPA UnionPay card														
Card Number:										Card Expiry Date (MM/YY):				
Cardholder's Name (block letters):					Cardholder's Signature:					Date:				
If you require a receipt, please put a "✓" indicate your choice of delivery:														
<input type="checkbox"/> by email <input type="checkbox"/> by post (to the address as shown below)														
Name :							Name :							
Address :							Address :							

Notes: 1. Membership Status: **TF** = Taxation Faculty member, **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.

2. Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.

3. NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.

4. All applications are on a first-come-first-served basis.

5. Application by fax will ONLY be accepted when payment is made by Visa/Master credit card and BOC HKICPA UnionPay card. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.

6. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.

7. NO REFUND/CANCELLATION will be entertained after the application is processed.

8. All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.

9. The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.

10. Personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which applicants are enrolled. Data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis, for keeping members informed of its services and validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. For member and registered student you may opt out from receiving such materials at any time by login the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. For non-member you may opt out from receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer.

11. No unauthorized audio or video recording is allowed at CPD events.