



# "Net Investment Income Tax: International Implications"

Speaking Engagement  
August 19, 2014 | 7:00 a.m. - 9:00 a.m.  
Garvey Schubert Barer, Second and Seneca Building

The Net Investment Income Tax ("NIIT") applies to income derived from U.S. and foreign sources. While foreign parties are generally exempt from NIIT, U.S. taxpayers with an interest in a foreign entity, foreign trust, or foreign estate will have NIIT consequences from such foreign interests. Tax relief in the form of the foreign tax credit or income tax treaties may result in unexpected complications in computing the NIIT. This roundtable will provide the practitioner with practical information with which to handle the international implications of NIIT for U.S. and foreign taxpayers.

We look forward to a lively discussion and hope to see you here.

**Please feel free to invite other members of your firm.**

## **Schedule**

7:00 - 7:30 a.m. - Registration

7:30 - 9:00 a.m. - Program

## **Faculty**

### Gary Tober

Gary Tober has been practicing law for over thirty-five years. His practice encompasses business, transaction and international tax advice. Mr. Tober advises U.S. and foreign corporation, partnerships and individuals in tax and business planning matters.

### Courtney Lee Tawresey

Courtney Lee Tawresey's practice encompasses business, transaction, and international tax advice. Ms. Tawresey advises U.S. and foreign corporations, partnerships, and individuals in tax and business planning matters. Ms. Tawresey has a wide background in tax encompassing income, sales and use tax, value added tax, and flow through entity tax. Prior to joining Garvey Schubert Barer, Ms. Tawresey worked at a public accounting firm, giving her a unique perspective on both legal and compliance related tax issues.