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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 44 pages. OCLC Number: (OCoLC)51707388 Subject: Business relocation. Excerpt: . . . time to be migrating a corporation to an offshore location Kate Barton said, A lot of companies feel that the improvement on earnings is powerful enough to say that maybe the patriotism issue should take a back seat. That was a statement by Ernst and Young partner Kate Barton, and I have a clip of that that I will use in a moment. All of this raises significant questions, and we will hear today from Pamela Olson, Assistant Secretary of the Treasury for Tax Policy. I will be interested to hear assessment of this issue. We are interested in this issue especially from the side of tax enforcement--how much money is needed for tax enforcement issues when a corporation engages in an inversion and effectively renounces its U. S. citizenship and becomes a citizen of another country This poses, I think, some unique tax enforcement issues--income stripping, transfer pricing, and a range of issues that I think are interesting and also complex. And the question is, what kinds of resources are available andor necessary for both the Internal Revenue Service and the Treasury to deal with these issues I think it is probably useful to begin this hearing by showing you the piece of video that I referred to just a moment ago. This is a piece of video that was broadcast on the internet by the accounting and consulting firm Ernst and Young in November of 2001. The broadcast was intended for Ernst and Youngs clients and was posted on their website, available, of course, to everyone. Let us see that piece of video. It is about a minute and a half. That is enough...

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