

In The News

Sanford Davis, Alexandre Denault Co-Author Outlook on Corporate Inversions in *Global Tax Weekly*

July 17, 2017

Sanford Davis and Alexandre Denault co-authored an article in *Global Tax Weekly* titled, “Corporate Inversions: Wider Net Cast By Treasury and IRS Impeding Cross-Border Mergers and Acquisitions Amidst Calls for Tax Reform.” The article outlines the statutory framework for corporate inversions, the regulatory changes aimed at widening their reach, and considers the fate of such rules in light of legal challenges and tax reform.

The authors wrote, “If the U.S. Congress enacts any of the far-reaching changes proposed for the U.S. tax system, such as lowering U.S. corporate income tax rates, adopting a territorial-based system or implementing a border adjustment tax system or even providing tax reduction upon repatriation of earnings accumulated by subsidiaries of U.S. companies offshore, the calculus to reorganize under a foreign parent company could materially change and diminish the economic rationale for inverting.”

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