Summary of Contents

Chapter 1. Introduction
Chapter 2. Basic Structure of Tax Systems
Chapter 3. Taxation of Income from Investment, Capital Gains, Business
Chapter 4. Doing Business in the United States No U.S. Permanent Establishment
Chapter 5. Doing Business in the United States Through U.S. Permanent Establishment
Chapter 6. Doing Business in the United States Through a U.S.-Incorporated Entity
Chapter 7. Summary and Comparison of Alternative Structures
Chapter 8. Financing the U.S. Business
Chapter 9. Real Estate Investment in the United States

Appendices

Appendix A. Basic Canadian Income Taxation
Appendix B. Basics of U.S. Income Taxation
Appendix C. Canadian-owned U.S. Operations U.S. Tax Rates Combined Federal and State
Appendix D. Sample Required Statements and Elections
Appendix E. Reporting and Recordkeeping Requirements U.S. Corporation or U.S. Branch
Appendix F. Canada-U.S. Income Tax Treaty
Appendix G. Internal Revenue Service Publications
Appendix H. Internal Revenue Service and U.S. Department of Commerce Forms and Instructions

Index