

设立美国商业实体 Forming a U.S. Business



美国销售办公室
U.S. Sales Office



美国仓库
U.S. Warehouse



3. 设立美国企业

对于中国客户，最好的美国实体类型的选择取决于很多事实因素，包括了中国公司是否是上市公司，是个人所有还是被法律实体所有，是否有设计控股公司。

3. Forming a U.S. Business

The selection of the “best” U.S. entity for a Chinese person depends on a variety of factors such as whether the Chinese business is a publicly traded company or whether it is closely held, whether the U.S. business will be held individually or by an entity, and whether a holding company is involved.

实体选择小结

Summary Choice of Entity



起步阶段
Start Up



运营阶段
Operations



出售阶段
Succession

有限合伙制企业
Ltd. Partnership

有限合伙制企业
Ltd. Partnership

各实体类型无
差别
No difference
between the entities



平均节省**1%至4%税赋**
Avg. 1% to 4% tax savings



债务股本比**4:1**
4:1 debt/ equity ratio



节省至少
**15% to
20%所得税**
Saves 15%
to 20%
income tax

刘女士在从中国出口商品到美国的时候，如果她在美国业务发展的很快，以至于需要在美国设立一个销售办公室和一个仓库，很多时候她会被建议使用最常用的实体类型：美国股份制公司。对于上市公司，这是一个很好的选择，然而，对于非上市公司来说这就不是一个好的选择了。

如果使用没有有限合伙企业，我们将能够为刘女士节省大约一年 1%至3%的所得税。另外，如果刘女士计划 10 年以后在她的公司在的市场价值能够达到 500 万美元的时候出售公司，那么使用高级美国有限合伙企业结合另一个实体的结构，我们预计能为她在出售公司时节省的所得税为 100 万美元左右（500 万美元 x20%）。

Ms. Liu exported goods from China. Her business in the U.S. had grown so much that she wished to have a U.S. sales office and a U.S. warehouse. She had been advised that the most common form of entity a foreign person uses when forming a U.S. business is a U.S. corporation. For a publicly traded company, this may well be a very good choice of entity selection. However, the same is not true many times for closely held businesses.

By using a U.S. limited partnership we were able to save Ms. Liu approximately 1% to 3% in income tax a year. Further, Ms. Liu anticipated that her U.S. entity would be worth approximately \$5 million when she sells it in another 10 years. By using an advanced limited partnership structure combined with another entity, the estimated tax saving when the business sells is approximately \$1 million (20% x \$5 million).