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罗战 — 美国法学博士，美国律师，美国税法硕士，美国注册会计师

罗战先生除了是一名律师，拥有美国税务硕士学位及美国注册会计师执照之外，还在美国丹佛大学法学院任兼职教授。他的观点被包括《福布斯》，《投资人新闻》，《街》《丹佛商业期刊》，《石油天然气投资人》，《苏瀑商业期刊》在内的著名期刊杂志引用过。罗战也是一名国际演讲者，已在国际上演讲过 475 多次，他至今也已发表了 70 多篇刊物。在进入律师行业以前，罗战在美国四大会计事务所积累了很强的会计税务背景。罗战先生目前任美国罗战律师事务所的合伙人及美国国际法律顾问责任有限公司的合伙人。

罗战先生在中国受邀演讲过的组织机构包括：

- 复旦大学（2004年，2011年，2014年）
- 上海律师协会；济南律师协会；青岛律师协会
- 中国贸易促进委员会云南分会；中国银行昆明分行

曾引用罗战观点的刊物：

- | | |
|--------------|------------|
| ➢ 《福布斯》 | ➢ 《华尔街日报》 |
| ➢ 《投资人新闻》 | ➢ 《波士顿先驱报》 |
| ➢ 《石油天然气投资人》 | ➢ 《街》 |
| ➢ 《云南日报》 | ➢ 《生活新报》 |

Mark Merric, JD, MT, CPA In addition to being an attorney, Mark Merric holds a Masters of Taxation and he is a Certified Public Accountant, as well as an Adjunct Professor at the University of Denver's, Law School Graduate Tax Program. He has been quoted in Forbes, Wall Street Journal, Investor's News, On the Street, the Denver Business Journal, Oil and Gas Investor, and the Sioux Falls Business Journal. Mr. Merric is an international speaker presenting at over 475 seminars, and he has published over 70 national articles. Mr. Merric is the manager of the Law Firm of Mark Merric, LLC and a manager for the Alliance of International Legal Counselor, LLC. Prior to practicing as an attorney, Mark Merric developed a strong business background working for a Final Four Accounting Firm.

Mr. is honored to have spoken at:

- Fudan University (2004); (2011); & (2014);
- Shanghai Bar Association; Jinan Bar Association; & Qingdao Bar Association;
- China Council . for the Promotion of International Trade (CCPIT) Yunnan; Bank of China (Kunming)

He has also been quoted in:

- | | |
|----------------------------|--------------------|
| ➤ Wall Street Journal | ➤ Forbes |
| ➤ Investor News | ➤ Boston Harold |
| ➤ Oil and Gas Investor | ➤ The Street |
| ➤ Yunnan Daily News, China | ➤ Life News, China |

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整合了商业法律和税务会计的事务所 Integrated Business Legal and Accounting Tax Firm



A. 整合了商业法律和税务会计的事务所

和其他事务所相比，我们事务所能够为在美国经商的中国客户提供哪些优势服务呢?其中一个最大的优势是由于同时拥有美国的注册会计师和律师资格证，我们的服务整合了法律文件的起草、税务规划和完成各类美国税务的申报。

A. Integrated Business Legal and Accounting Tax firm

When comparing our firm to our competitors such as a law firm or an large accounting firm, what advantages do we offer to a Chinese person doing business in the U.S.? One of the biggest advantages is that I am certified as both a U.S. CPA and a U.S. attorney so our firm combines the legal drafting, tax planning, as well as completing the required U.S. tax returns for a Chinese person.

中国和美国的服务方式之比较

Comparing China to U.S.



5000年历史
5,000 years
of History

250年历史
250 years of
History



在法律和税务方面如何提供服务？

How They Use Legal and Tax Advisors For Business?

人物
Who?

时间
When?

内容
What?

B. 中美对比

1. 文化

中国有着 5000 多年的历史，美国的历史则只有 250 多年。中国的饮食工具是筷子，而美国人使用刀叉勺。中国有各种不同的烹调方式，而美国人发明了汉堡。这些只是中国和美国文化差异中的一部分，而在商场上，中国和美国之间也在法律和税务咨询方面有着不同的时间、人物和内容。

B. Comparing China to the U.S.

1. Culture

China has over a 5,000 year history. However, the U.S. has about a 250 year period. Chinese primarily uses the chopstick to eat, whereas Americans primarily use a knife, fork, and spoon. Also, China has the greatest variety of foods and styles of cooking, whereas America invented the hamburger. These are some of the differences between Chinese and American culture, but there are also difference with “Who, When”, and “What” of how Chinese business people and American business people use their legal and tax advisors?

时间-客户何时需要律师？

“When” Clients Use an Attorney



解决问题
Problem



规划
Planning

2. 客户何时使用律师

中国客户一般会在遇到法律问题的时候才会聘请律师，而美国客户一般会在制定规划策略时就聘请商业律师。

2. When a Client Uses an Attorney

Chinese clients typically use an attorney when they have a legal problem. Conversely, American clients typically use a business attorney to help with planning their strategy.

人物-税务服务中使用谁?

"Who" to Use For Business Tax Returns



自行报税
Do returns
themselves



会计事务所
Accounting Firm

3. 聘用谁来填报税表

很多中国商人都自己来填报年度税表，但这在美国是很罕见的。美国的税务系统几乎是全世界最为复杂的，因此如果没有一个很好的国际税务咨询师，外国商人常常会产生额外的税收甚至可能会产生罚款。

例如:唐先生和他的合伙人一起持有一个中国企业和一个美国企业。唐先生的太太为他填报个人的年度税表，但她并不知道美国的税法要求在税表上对某些情况作披露。他们在四年之后才咨询了美国税务咨询师，但这时更正这个思念的问题的法律费已高达4万美元。

3. Who To Use For Business Tax Returns

Many Chinese business persons prepare their own business tax returns. Conversely, this is almost never the case in the U.S. Unfortunately, the U.S. has the most complicated tax system in the world, and without a very competent international tax advisors, foreign clients will pay excess taxes as many times penalties.

Example: Mr Tang owned half of a Chinese business with his U.S. partner and one half of a U.S. business. Mr. Tang's wife prepared his individual U.S. tax returns, unaware that there were certain business disclosures that needed to be made on their individual income tax return. They did this for about four years before consulting a U.S. tax advisor. The legal fees to correct the problem over the four years were close to \$40,000.



4. 中国客户聘请律师的用途

中国律师一般能够为客户提供各个领域的法律服务，包括了出庭辩护、商业诉讼、离婚、商业交易、移民和出口。但涉及到美国商业交易时，中国客户和他们的律师往往还需要聘用更专业的律师咨询服务。

4. What Does a Chinese Person Use an Attorney For?

A Chinese attorney typically performs all legal work for a client. Everything from being a trial attorney, commercial litigation, divorce, business transactions, patents, immigration and exporting. However, when it comes to international transactions, many times a Chinese client and his or her attorney will seek specialized advice.



5. 美国商业律师事务所-专属于某项领域

美国的律师一般只专属于某几个领域提供服务，因此在大型的美国律师事务所中，一个律师可能只负责反倾销的事物，另一个律师则负责商业诉讼，还有一个只做专利，其他领域也各自有其不同的负责律师。大型的美国律师事务所会声称他们做以上所有的服务，但事实上他们80%的利润一般都来自于（1）高于 10 万美元的并购服务，（2）反倾销和商业诉讼，（3）知识产权，（4）银行和证券交易。

我们的事务所和其他大型的美国律所的区别就在于我们主要为来美国经商的中小型中国企业提供商业交易服务。因此，我们 80%的利润都来自于出口交易法律税务服务、商业实体设立服务、所得税和遗产税规划服务、以及移民规划服务

5. U.S. Business Law Firms - Specialize

Attorneys in the U.S. primarily are specialists practicing only in a few areas of the law. Therefore, with large U.S. law firms, one attorney will only work with antitrust issues, another with commercial litigation, a third with patents, and a separate person for each of the other areas of law. While a large U.S. law firm will advertise that they perform all of the above business services, typically 80% of their revenue comes from (1) mergers and acquisition greater than \$100 million; (2) antitrust and commercial litigation; (3) intellectual property; and (4) banking and security transactions.

Where our firm is different from a large U.S. law firm is that we perform the primary business transactions needed for closely held Chinese businesses coming to the U.S. Therefore, 80% of our revenue comes from export law, business formation, income and estate tax planning, and immigration planning.



C. 我们的业务模型

大部分的中国非上市中小型企业在美国开展业务时都不涉及到反倾销或商业诉讼的问题。如果需要申请美国的专利，那么也是一次性的服务。如果涉及到并购，也是一次性的服务。从这个意义上来说，我们为客户所提供的服务是一个企业中所需要的核心的商业服务。

C. Our Business Model

Most closely held Chinese business's doing business in the U.S. are not involved in antitrust or commercial litigation. If they need to file U.S. patents, typically these are one time services. Further, if there is a merger or acquisition, these also are one-time events. Therefore, our firm concentrates on the key business services that most closely held Chinese businesses need.

在各州有综合领域的合作伙伴
Integrated Co-Counsel Can Practice in Every State



对于中国客户所需的那些一次性的或偶发性的美国法律服务，我们也整合了一个合作顾问的团队，使我们能够在全美任何州为客户提供这些服务。

For the one time or incidental U.S. legal services that a Chinese closely held business may need, we have developed an integrated co-counsel network that allows us to service these needs as well as to practice in any state in the U.S.



目标市场 Target Market

- 非上市公司
Closely Held Chinese Business
- 持有大量美国资产的中国个人或中国公司
Chinese Person Owns Substantial U.S. Assets
- 持有公司权益并计划移民美国的中国公民
Chinese person with business interests immigrates to the U.S.
- 离岸控股公司和离岸信托
Offshore Holding Companies and Offshore Trusts

D. 服务对象

1. 非上市公司寻求在美国市场做商品销售；
2. 持有大量美国资产的中国公民；
3. 在中国设有公司并计划移民美国的中国公民；
4. 离岸控股公司和离岸信托

D. Our firm's target market is

1. Closely held Chinese businesses selling in the U.S. market;
2. a Chinese person with substantial U.S. assets;
3. Chinese person with business interests who immigrates to the U.S.; and
4. Offshore holding companies and offshore trusts.

我们的核心业务 Our Core Services

向美国出口商品

美国所得税和遗产
税的规划咨询

美国房地产

离岸信托



成立美国商业实体

离岸控股公司

移民规划

商业并购
小于1亿美元交易

E. 商业交易

我们提供的商业服务包括：

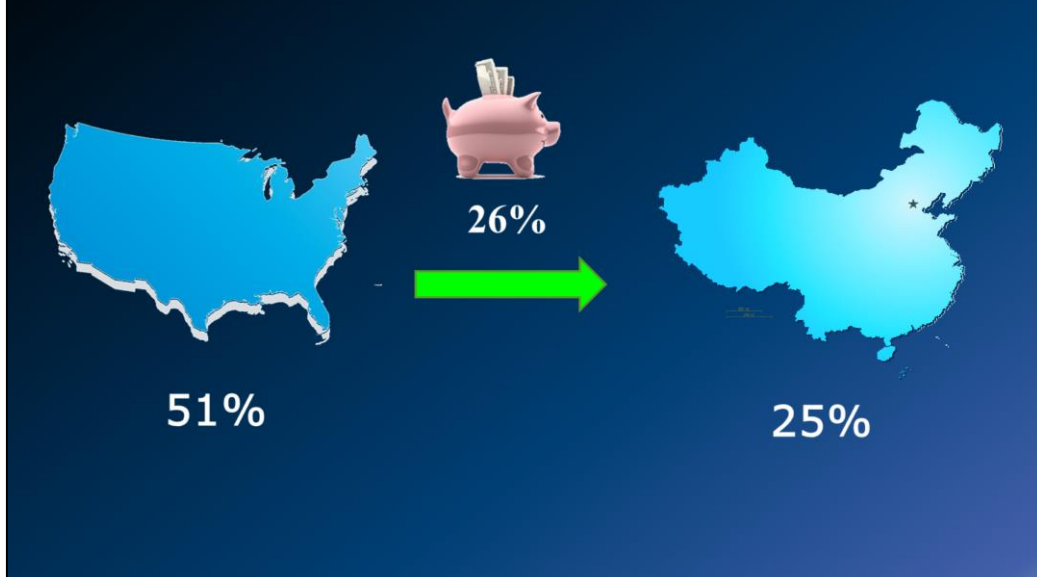
1. 向美国出口商品
2. 在美国投资房地产
3. 设立美国公司
4. 移民
5. 小于 1 亿美元的并购交易
6. 离岸控股公司
7. 离岸信托
8. 所得税和遗产税规划咨询

E. Business Transactions

Business services that we provide include the following:

1. Exporting to the U.S.;
2. Investing in U.S. Real Estate;
3. Opening a U.S. business;
4. Immigration;
5. Mergers & Acquisitions Less than \$100 Million;
6. Income and Estate Tax Planning;
7. Offshore Holding Company; and
8. Offshore Trust

出口的所得税 Income Taxation of Exports



1. 出口所得税

当中国客户向美国做出口贸易时，所需缴纳的美国所得税的有效税率在 51%左右，而中国的企业所得税税率为 25%。因此，如果出口所得只在中国缴纳所得税，中国客户可以节省 26%的所得税。

1. Income Taxation of Exports

When goods are exported to the U.S. and they are subject to U.S. income tax, the U.S. effective income tax rate is typically close to 51%. Conversely, the Chinese enterprise tax is 25%. Therefore, to the extent that export transactions are only taxed in the China, a Chinese person can save 26% on the transaction.

出口及代理商合同 Exporting & Agency Contracts



a. 成功案例

刘先生的中国公司和美国的一家代理商 Keith Stevens 签署了一份代理商合同。合同中指出 Stevens 先生是独立代理商，然后美国的税法系统是不光看交易的名义的，由于在合同中罗列了对代理商的大量的法律和经济控制，Stevens 先生很有可能会在税法上被视为是中国公司的从属代理商。

作为具有美国销售办公室的从属代理商，Stevens 先生的销售额 500 万美元将在美国被征收所得税。利润大约为 30%，即 150 万美元。因此该中国公司大约一年需要多缴纳 40 万美元的所得税（150 万美元 x 26%）。

通过修改代理商合同，Stevens 先生将能够避免被视为从属代理商，我们从而能够帮助中国公司一年节省 40 万美元。

a. Success Story

Mr. Liu's Chinese company had entered into an agency contract with a U.S. agent, Keith Stevens. The agency contract stated that Mr. Stevens was an "independent agent." However, the title of an agreement does not control how it is interpreted for U.S. tax purposes. Do to the excessive amount of legal and economic control in the agreement, most likely Mr. Stevens would be classified as a dependent agent of the Chinese company.

As a dependent agent with a U.S. sales office, Mr. Steven's sales of \$5 million would be taxed in the U.S. The profit on the \$5 million was approximately 30% in the amount of \$1.5 million. Therefore, the increased tax to the Chinese company would have been approximately \$400,000 a year (\$1.5 million x 26%).

By rewriting the agency agreement so that Mr. Stevens should not be classified as a dependent agent, we were able to save the Chinese company approximately \$400,000 a year.

出口关税和流程 Export Tarrifs & Procedure

Frank J. Schuchat



- 曾在美国国际贸易委员会法
务总监担任律师工作

Originally Int Trade Comm.

- 进出口贸易律师

Import and export attorney

b. Frank Schuchat

我们事务所在进出口贸易领域与另一位专业人士 Frank Schuchat 合作，Frank Schuchat 能够提供美国公司和外国公司以及个人的进口、出口、投资、技术转移、设计国际商业交易、外商直接投资美国的相关法律咨询。

Frank Schuchat 也帮助制造业公司和技术公司解决外国市场的关税问题。他为进口商提供的服务包括：确保有利的关税分类，评估和应对反倾销和反补贴税令，关于原产地标记和购买美国货要求，以及被美国外国投资委员会（CFIUS）的机构间委员审阅的敏感性和战略性领域。

b. Frank Schuchat

Our firm co-counsels with Frank Schuchat on import and export trade issues. Frank Schuchat advises domestic and foreign companies and organizations, entrepreneurs and individuals on laws, regulations and practices governing exports, imports, investments and transfers of technology, and on structuring domestic and international business transactions, including foreign direct investment in the United States.

Frank helps manufacturing and technology companies overcome barriers to foreign market access. He also assists importers to address problems with in-bound transactions, including: securing favorable tariff classifications; evaluating and addressing antidumping and countervailing duty orders; advising on country of origin labeling and Buy America requirements; and providing support in reviews by the inter-agency Committee on Foreign Investment in the United States (CFIUS) of foreign investment in sensitive or

投资美国房地产

Investing in U.S. Real Estate

土地
Land



别墅
House



公寓
Apartment



商业楼
Commercial



2. 投资美国房地产

很多中国公民都因为美国市场的风险比中国市场的风险更低而选择投资美国的房地产。

a. 所得税

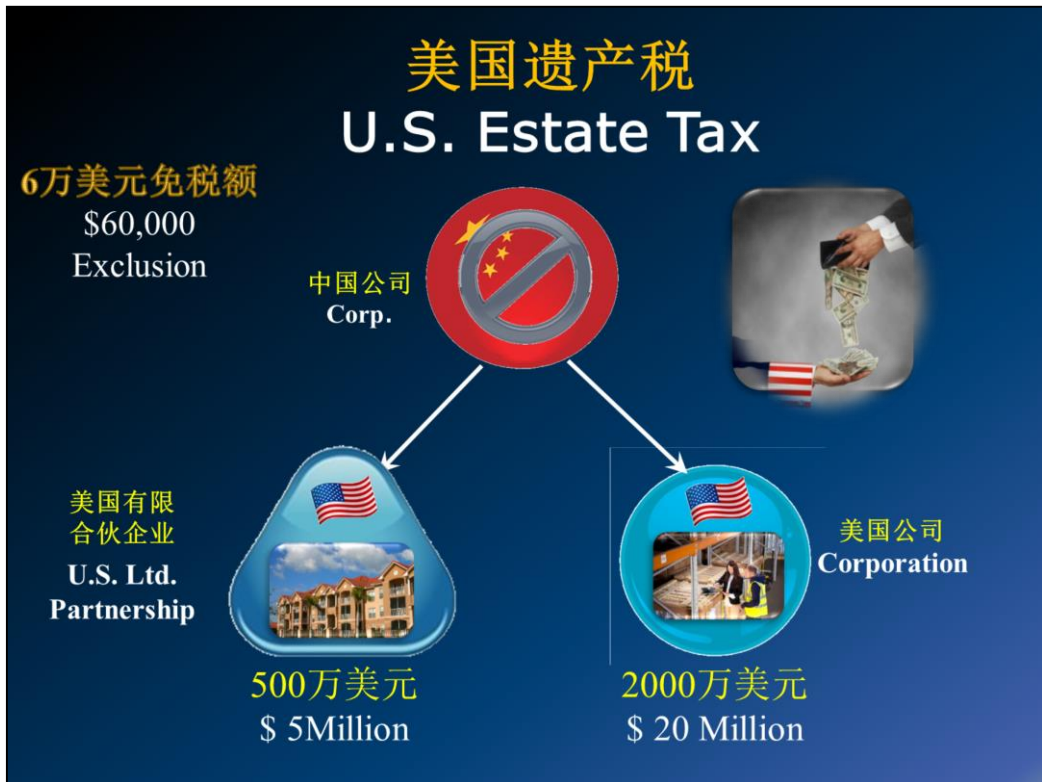
吴女士在美国购买了一栋 300 万美元的公寓大楼，每年的出租收入为 36 万美元，费用包括折旧费 25 万美元。如果吴女士不做税法法典第 871(d) 条所提供的特别的选择，那么这 25 万美元的费用将不能够在税表上和租金收入相抵扣。这样吴女士将多付一年 7.5 万美元的所得税。

2. Investing in U.S. Real Estate

Many Chinese invest in U.S. real estate due to the low risk of the investment compared to the Chinese market.

a. Income Tax

Ms. Wu purchased an apartment building for \$3 million. Rental income from the building was \$360,000. Expenses including depreciation were \$250,000. If Ms. Wu does not make a special IRC § 871(d) election, none of the \$250,000 of expenses may be deducted. This election save Ms. Wu approximately \$75,000 a year in U.S. income tax.



b. 美国遗产税

目前，中国还没有像美国一样征收遗产税或者赠予税。当外国公民在美国拥有资产的时候，在他（她）过世的时候将需要缴纳 40%的遗产税，税基是财产的市场价值,免税额为 6 万美元。

劳先生在美国有一处公寓大楼，价值 500 万美元，他个人还持有美国公司股票，价值 2000 万美元。当他过世的时候，他的遗产税预计为 1000 万美元。为了避免美国的遗产税，我们常常会用到外国股份制公司来避免美国的遗产税，这是因为公司是一个无限期存在的实体，无需缴纳遗产税。

但由于美国通过了税负倒置制度，该结构对于 2004 年之后的房地产转移交易不适用，因为境外股份制公司在美国遗产税中被视为是美国资产。

b. U.S. Estate Tax

Currently, China does not have an estate or gift tax. However, the U.S. does. If a foreign person individually owns U.S. assets when he or she passes away, the U.S. estate tax is 40% of the fair market value of the assets, and only \$60,000 of assets may be excluded.

Mr. Lao owned an apartment building worth \$5 million. He also individually owned a U.S. corporation worth \$20 million. Should he pass away, the estimated U.S. estate tax is approximately \$10 million. For many years, many planners recommended a foreign corporation will be used to prevent U.S. estate tax. This is because a corporation does not die.

Unfortunately, since the adoption of the U.S. inversion rules this structure most likely does not work for transfers of real estate after 2004, and the foreign corporation will be considered a U.S. asset for estate tax purposes.



中国客户应先设立美国信托，然后再由信托来购买美国房地产，而不是直接购买美国房地产再转到外国公司或直接由外国公司来购买美国房地产。

Rather than purchasing the U.S. real estate and then contributing the property to a foreign corporation or having the foreign corporation purchase the U.S. real estate, the Chinese person should have first formed a U.S. trust, then the U.S. trust should have purchased the U.S. real estate.

Dave Snyder



- **大陆房地产投资公司主席**
Chairman Continental Realty
- **房地产投资共计10亿美元**
\$1 Billion in Real Estate Acquisitions
- **30年的无负收益率纪录**
30 Years has not had a negative rate of return

c. 寻找房地产投资项目

有时投资资金较大的中国客户会像我们询问投资美国房地产的服务（一般为权益投资 400 万美金以上）。这方面，我们最常合作的伙伴是美国大陆房地产公司的 Dave Snyder。这家房地产投资公司在购买和翻新商业公寓大楼领域是美国最好的公司之一。他的公司总计投资至今已经超过 10 亿美元，在过去的 30 多年里没有一起收益率为负的案例。但他的房地产项目只针对投资性的投资者，不涉及投资移民的项目。

c. *Helping with Identifying Real Estate Projects.*

Sometimes a large Chinese investor asks our assistance in identifying a large real estate acquisition (\$4 million or more of an equity investment). Many times we work with Dave Snyder of Continental Realty that is one of the leading firms purchasing and rehabilitating apartment buildings (multi-family housing) throughout the U.S. his firm has made over \$1 billion in real estate acquisitions and during its 30 years of operations has not had a property with a negative rate of return. Please note that these real estate investment only projects, there are no investment VISAs (i.e. no EB5 VISAs) available with these projects.

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



节省至少
**15% to
20%**所得税



债务股本比 **4:1**
4:1 debt/ equity ratio

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).

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移民 Immigration



L1

跨国公司工作签证
Business



H1B

工作签证
Employment



EB5

投资移民
Investment

4. 移民

中国公民一般会通过三种签证类型移民美国：L1 跨国公司员工签证，工作签证和投资移民签证。L1 跨国公司员工签证通常适用于中国公司在美国设立一个持续运营的公司并希望将已在中国公司工作过一段时间的员工调到美国。H1B 工作签证适用于在美国毕业并希望在美国工作的外国公民。EB5 投资移民签证适用于在美国投资 50 万或 100 万美元并能够创造 10 个就业岗位的外国公民。

4. Immigration

A Chinese person typically immigrates to the U.S. under any one of the following three VISAs: an L1 VISA, EB5 Visa, or an H1B Visa. An L1 Visa is when a Chinese person forms a U.S. business and hires a certain number of employees in a successful U.S. business. The H1B is typically used when the child of a Chinese person who graduates from a U.S. university finds employment with a U.S. firm. Finally, an EB5 Visa is an investment Visa where a Chinese person invests \$500,000 or greater in a U.S. business that generates at least 10 U.S. jobs.

Zongbing Li



- 中国律师和美国律师
Both a Chinese and a U.S. Attorney
- 曾担任前青岛副市长的秘书
Former Secretary to the Vice Mayor of Qingdao

a. 李宗兵

我们的事务所和李宗兵在这方面建立了业务合作关系，他是来自于青岛的移民律师。

a. Zongbing Li

Our firm co-counsel's with Zongbing Li, who originally came from Qingdao, to process immigration papers.

移民前期的公司权益规划 Pre-Immigration Business Planning



200万美元留存收益
\$ 2 million Retained Earnings

32%美国所得税
32% U.S. Tax



节省64万美元所得税
\$640,000 Saved

b. 移民的前期规划

中国的公民在中国拥有企业并计划移民美国时，前期的规划是非常关键的。

魏先生在中国有一个制造业公司，留存收益大约为 200 万美元。当魏先生移民到美国之后，从中国公司收到的股息都将需要缴纳美国的所得税，税率为 32% 左右（联邦税 20%，州税 8%，高收入者的医疗附加税 3.8%），得到 64 万美元的美国所得税。

然而，如果魏先生在移民美国之前做了一个特别的税法选择，那么他将能够避免对这些在他拿到绿卡之前挣得的收入缴纳美国的所得税。

b. Pre-immigration Planning

When a Chinese person immigrates to the U.S. and he or she has a Chinese business, pre-immigration planning becomes critical.

Mr. Wei owns a manufacturing firm in China. It has retained earnings of approximately \$2 million. When Mr. Wei immigrates to the U.S., any dividends from the Chinese corporation will be taxed at approximately 32% (federal tax rate 20%, state tax rate 8%, Medicare surtax 3.8%). The U.S. income tax on the Chinese dividend would be \$640,000.

However, if Mr. Wei had made a special election U.S. tax election before coming to the U.S., there would be no tax due on any of the income earned prior to Mr. Wei receiving a green card.

持有非上市公司时的移民规划

Immigration Planning Closely Held Business

中国股份公司的高额留存收益

Chinese Corp. Large Retained Earnings

中国公司的高销售收入

Chinese Corp. High Sales Value



非上市公司
Closely Held

控股公司
Holding Company

离岸信托
Offshore Trusts

c. 中国公司持有人移民前的4种情况

在中国公司的持有人移民美国前至少有4种情况需要在他获得移民身份前进行规划。首先第一个是中国公司累积的大量的留存收益。这在前面一个例子中已经阐述了。第二个是类似的拥有较大的销售额的中国公司并计划在之后将公司的资产出售。第三个是在中国境外设有离岸控股公司的中国公司。在该中国公民移民前也需要对该离岸公进行税务规划。第四个是持有离岸信托和控股公司的情况。这种情况下，也必须要在中国公民移民前对离岸信托的结构进行调整。

c. 4 Key Immigration Issues for a Chinese Business Owner

There are at least four key planning issues when a Chinese Business Owner immigrates to the U.S., and these issues must be planned before the Chinese person becomes a U.S. resident. The first issue of a large amount of retained earnings was already discussed in the previous example. There is a similar problem if the Chinese company has a high sales value and if the assets of the Chinese corporation are later sold. Also, as Chinese business's expands internationally, many times they are owned or have formed an offshore holding company. Similar to the Chinese corporation, offshore holding companies create planning issues that must be addressed before moving to the U.S. Finally, some of the advanced structures have an offshore trust that owns the offshore holding company, that in turn owns the Chinese corporation. This offshore trust structure must also be reviewed.

中间市场的并购 (1千-1亿美元交易)

Middle Market (\$10 to \$100 M) Mergers & Acquisitions



5. 中间市场的并购交易

中国公司的美国并购交易正在逐年上升。在美国，大部分的的大型律师事务所都侧重在上市公司的并购案，而我们事务所的服务对象侧重于市场的中间部分的并购交易，一般交易额在1千至1亿美元之间。

5. Middle Market Mergers and Acquisitions

Chinese businesses are now seeking U.S. businesses to purchase. While most large U.S. law firms concentrate on publicly traded mergers and acquisitions, our firm concentrates on the middle market of mergers and acquisitions where the purchase price is between \$10 million to \$100 million.

Darin Good

- 投资银行公司主任
Managing Director of Headwaters MB
- 投资银行公司**2560**亿美元
Investment Banking Firm \$ 256 Billion
- **1千至2亿美元**交易市场
\$ 10 M to \$200 M Market



We are experts serving
Middle-Market
Businesses,
Entrepreneurs, and
Business-Owning
Families.



很多中国公司经常会询问是否能够在美国寻找到某一种类型的中间规模的公司来收购。比如，一个中国的公司想要购买一个美国的化工品供应公司、或是一个管道工程公司、或大门分销公司。由于这些中间市场的公司大部分为非上市公司，财务和战略信息是很难在公众渠道找到的。而在该领域做的最为成功的投资银行之一就是 Headwaters MB，他们在丹佛办公室的主任 Darin Good 也是我们长久的合作伙伴。Headwaters MB 通过他们庞大的数据库可以帮助客户定位到潜在合适的美国卖家并和他们洽谈收购意向。他们的收费一般为每个月 1 万至 3 万美元。

Many Chinese businesses often inquire regarding whether a certain type of middle market companies may be purchased in the U.S. For example, a Chinese firm may be looking to purchase a U.S. chemical supply company, a plumbing distributorship, or a U.S. door distributorship. Financial and strategic information regarding these middle market companies are generally not readily available to the public, since these companies are not publicly listed. Therefore, select U.S. investment bankers compile their own databases regarding the middle market companies. One of the most successful investment banking company's in the middle market is Headwaters MB, and we have a long standing relationship with Darin Good the Managing Director at the Denver office. For a fee of between \$10,000 to \$30,000 a month plus a bonus fee, Headwaters MB will use its database to identify potential U.S. sellers and negotiate the acquisition to purchase a U.S. middle market company.

传统母公司-子公司结构 Traditional Parent-Subsidiary



6. 传统的香港控股公司结构

a. 母公司-子公司结构

在该结构中，中国母公司在香港设立一个完全控股的股份公司。如果母公司是制造业公司，那么香港子公司可以进行市场营销和分销的经营活动。

根据中国企业所得税法第 41 条，中国母公司应向香港子公司以市场价格销售产品。香港子公司再将商品销往国际市场并将留存收益留在香港。

香港子公司一般会再将收益用于其他国际分布的运营和投资。

6. Traditional Hong Kong Holding Company Structures

a. Parent-Subsidiary

With a parent-subsidiary structure, the parent Chinese corporation forms a Hong Kong corporation that is 100% owned by the parent. Generally, the parent Chinese corporation is a manufacturer. The Hong Kong company is a marketing and distribution subsidiary.

The Chinese manufacturer parent sells goods to the Hong Kong distribution subsidiary at a fair market distribution price. Enterprise Income Tax Law Article 41 (“EITL”). The Hong Kong distribution subsidiary sells the goods internationally, and retains the profit in Hong Kong.

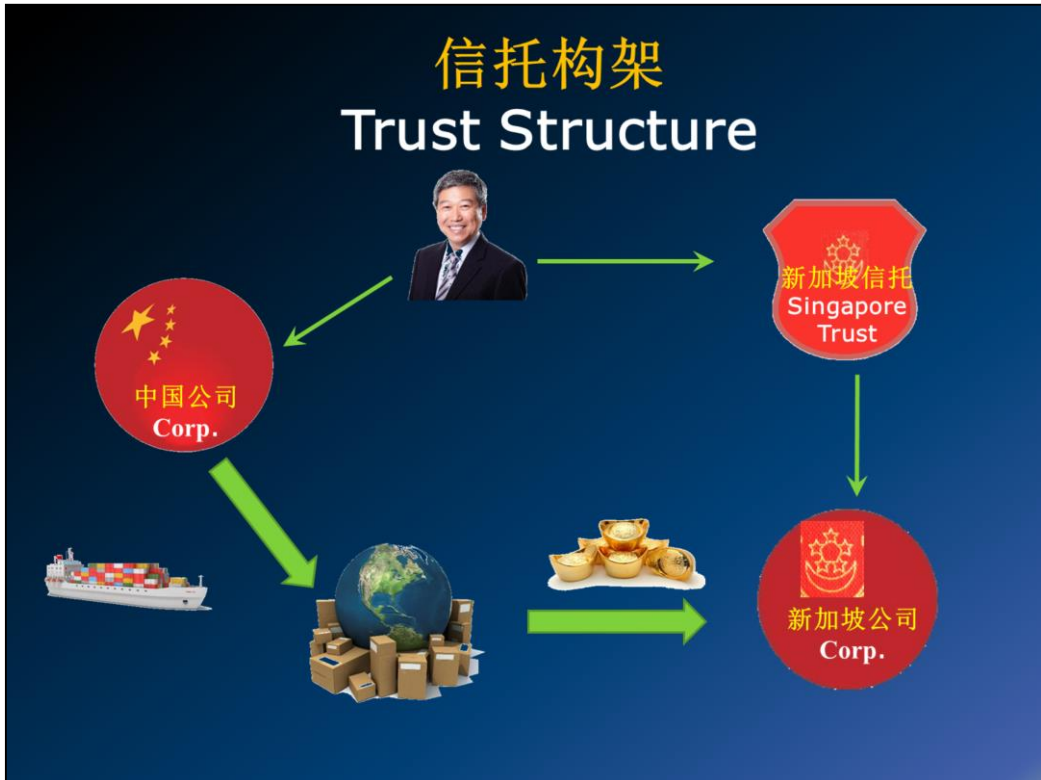
The Hong Kong subsidiary generally invests the profits in other international operations or investments.

很多涉及国际交易的中国公司会选择在香港建立控股公司，这些香港控股公司一般是通过对每一笔国际交易收取一定的佣金或者按成本加价的价格出售商品来赚取利润。这样利润就转移到了香港控股公司。很多情况下，这些控股公司的作用只在于累计资金。

中国在2007年的时候通过了中国企业或中国居民控制的外国公司的法律（参见2007年发布的《中华人民共和国企业所得税法》（主席令第63号）第45条）。在该法律下，任何非由于合理的经营需要而未做分配的累计起来的利润将计入该居民企业的当期应纳税收入。目前，大部分的中国企业在设立了香港控股公司之后并没有能够严格按照法律制度报税，但这不是合适的规划商业结构的方法。

Many Chinese persons form Hong Kong Holding Companies to conduct international operations. These Hong Kong Companies typically make money by charging a commission on the international sales or by selling the goods at a marked up price over the factory price. The result is that this profit moves to the Hong Kong holding company. Most of the time, the holding company does nothing but accumulate money.

In 2007, China adopted controlled foreign corporation law. [2007] No. 63, EIT Law. Under this law, any profits that are not accumulated for the reasonable expansion of the business are subject to tax in China. At present, most Chinese that create Hong Kong holding companies simply don't follow the law. Unfortunately, this is not a proper way one should structure their business.



b. 成功案例

相对于忽视中国的税法，中国公民应选择设立一个境外信托来应对中国的所得税。境外信托可以持有境外股份公司。在上面的例子中，我们可以使用新加坡信托来持有新加坡股份公司。中国公民将对信托有很大的控制能力。当信托做分配的时候，基本按照 20% 缴纳中国所得税。

王先生在世界各个国家拥有 20 多家酒店，他出生于中国，后来移居到了英国。英国的税收体系不是全球范围的收入，并且只对英国的居民征收所得税。在很多国家，要成为税法居民必须要在一年内住满 183 天。王先生一年大约在法国居住 1/3 时间，在英国居住 1/3 时间，然后剩余 1/3 时间是在其他国家的酒店居住。

王先生的境外信托持有很多个控股公司，然后由这些控股公司持有这 20 家酒店。当酒店的利润分配给这些控股公司的时候，这些利润是不用在任何国家缴纳所得税的。

我们大部分的中国客户都是中国公民。因此适合他们的规划结构有所不同。中国客户的愿望通常是能够设立一个不被视为是中国居民控制的外国企业的境外公司，并能够递延所得税直到利润被返还中国境内。而上面这个结构正是能够达到此目的的一个有效的结构。

b. Success Story

Rather, than ignore Chinese income tax laws, a Chinese person should look at the creation of an offshore trust. The offshore trust would own an offshore corporation. In the above example, we used a Singapore trust with a Singapore corporation. The Chinese person would have a large degree of control over the trust. When there is a distribution from the trust, it is probably taxed at a 20% rate.

Mr. Wang owns twenty hotels through the world. He was born in China, but became a citizen of the United Kingdom. The United Kingdom does not have world-wide taxation. Rather, the United Kingdom only taxes citizens that are resident in the United Kingdom. To be a resident in many countries requires that you are there more than 183 days a year. Mr. Wang resides in France for about 1/3 of the year; in the United Kingdom about 1/3 of the year, and travels to visit his hotels the other 1/3 of the year.

Mr. Wang's foreign trust owns a series of holding companies. These companies then own the 20 hotels throughout the world. Once the profits from the hotels have been distributed to the holding companies owned by the trust, they are not subject to tax in any nation.

Most Chinese clients are Chinese nationals. So their purpose in creating the above structure is different. Rather, these Chinese wish to design a structure where the offshore corporation will not be considered a controlled foreign corporation and delay taxation until the funds are remitted to China. The above structure may effectively accomplish this.

控股公司设立地点的选择

Choices of holding company's place

协约国 Contracting-Country/Region	股东持股25%及以上的中国预提所得税税率 Direct Dividend Rate	股东持股低于25%的中国预提所得税税率 Other Dividend Rate	税收协定 Authority
1. 巴巴多斯 Barbados	5%	5%	China-Barbados 2000 Income Tax Treaty-Article 10
2. 新加坡 Singapore	5%	10%	China-Singapore 2007 Income Tax Treaty-Article 10
3. 香港 Hong Kong	5%	10%	China-Hong Kong 2006 Income Tax Treaty-Article 10
4. 卢森堡 Luxembourg	5%	10%	China-Luxembourg 1994 Income Tax Treaty-Article 10
5. 塞舌尔 Seychelles	5%	5%	China-Seychelles 1999 Income Tax Treaty-Article 10
6. 毛里求斯 Mauritius	5%	5%	China-Mauritius 1994 Income Tax Treaty-Article 10

c. 选择控股公司设立地点的关键因素

在为一个有实质运营活动的控股公司选择设立地点时，其中一个重要的考虑因素是所得税税收协定，包括控股公司设立点和中国之间的税收协定以及和其他国家的税收协定。上图的表格中显示了中国公司在向控股公司支付股息时，不同的国家所要求的股息代扣税率。

除了所得税税收协定之外，还有以下几个重要的选择设立地点的考虑因素：

1. 结构属于中国入境构架（即离岸信托持有控股公司，控股公司持有中国公司）还是中国出境构架（即中国股东持有中国公司，中国公司持有离岸控股公司）；
2. 控股公司属于有实质经营活动的公司还是投资性公司(即只持有其他公司的股权)；
3. 控股公司所在地去的所得税税率；
4. 保密性。

c. One of the Factors in Determining the Jurisdiction of the Holding Company

For an active operating holding company, one of the key factors in determining the holding companies place of formation and operation are income tax treaties. There is the issue of income tax treaties between China and the holding company jurisdiction, as well as income tax treaties between the holding companies jurisdiction and other nations. The above table shows the dividend withholding rate when a dividend is paid from a Chinese corporation to an active operating holding corporation in the above jurisdictions.

In addition to the use of income tax treaties, other major factors determining which jurisdiction are:

1. Whether the transaction is inbound (i.e. the offshore trust owns the holding company that owns the Chinese corporation) or outbound (i.e. the Chinese person owns the Chinese corporation that owns the holding company);
2. Whether the holding company is an active operating company or a passive company (i.e. it only holds stock in other companies);
3. The tax rate of the holding company; and
4. Confidentiality.



7. 离岸信托

很多成功的中国商人都希望在全球进行投资并设立一个离岸信托来持有他们的资产。罗战律师在设立离岸信托方面有着 20 多年的经验，他通过自己的事务所、还有和其他律师的合作服务、以及之前工作过的事务所，已经设立了 1000 多只离岸信托，资产总值超过 50 亿美元。他还在美国和国际上对信托和信托规划做了 200 多次演讲，还发表了 50 多篇信托规划和资产保护规划的文章，其中包括了过去的 5 年中联合发表的业内顶尖文章-设立美国信托最有优势的州。

7. Offshore Trust

Many successful Chinese business persons wish to invest internationally and create an offshore trust to hold their assets. Mr. Merric has been involved in the creation of offshore trusts for over 20 years. Through his own firm, the Alliance of International Legal Counselors, and prior firms he and his team has worked on over 1,000 offshore trusts, with about \$5 billion in assets. He has spoken nationally and internationally over 200 times on trusts and trust planning. He also has published over fifty articles on trust planning and asset protection planning, including co-authoring the lead article on the best situs for a trust in the U.S. for the last five years.

III. 离岸信托对中国公民的好处

Benefits Chinese National

- (一) 财产得到独立保护，不受破产、诉讼等事件的影响
Asset not owned by client – protected from creditor claims
- (二) 有效避免中国将来可能被征收的遗产税
Possible Future Chinese Estate Tax
- (三) 合理配置资产存放地，实现国际化发展
Diversity the Assets Location and Invest Internationally
- (四) 信息保密
Information Confidentiality
- (五) 通过税务策划合理避税
Reasonable Tax Avoidance Through Tax Planning

中国公民设立离岸信托的几大好处为：首先，对资产起到保护作用。由于信托的资产在法律上不属于客户所有，当客户遇到债务纠纷时，资产不会受到影响。第二，发达国家中目前只有三个没有通过遗产税和赠予税，其他的国家的赠予税和遗产税的税率为资产市场价值的 40% 至 50%。只要设有信托的中国客户在中国通过遗产税和赠予税之前将资产都转入信托，在其过世时便无需缴纳遗产税。第三个好处是便于客户分散资产所在地并进行海外的投资。最后离岸信托能够提供更严密的信息保密性和合理的税务减免。

There are several benefits to the Chinese client to set up an offshore trust. First, the assets are not owned by the client. Therefore, in the future should the client experience an unfortunate financial event, the trust assets should be protected. Second, all but three of the industrial nations impose an estate tax. Therefore, many Chinese planners expect China to adapt an estate and gift tax in the future. The average estate and gift tax rate for large industrial nations is between 40% to 50%. Should a Chinese client have created an offshore trust and transferred a significant amount of his or her wealth to the trust before China adapts an estate or gift tax, then these assets should not be subject to this tax. Diversifying and investing outside of China is a third reason for the trust as well as information confidentiality and reasonable tax avoidance.

选择美国事务所的考虑因素

Factors in Choosing a U.S. Firm

➤ 专业业务领域
Expertise



➤ 成本
Cost



➤ 地理位置
Location



F. 选择美国事务所的考虑因素

一般，客户在选择一个美国的律师事务所和一个会计事务所时会考虑三大因素。最重要的一个是该事务所是否擅长于客户所需的服务领域；第二个因素是服务费；第三个是事务所的所在地，由于发达的现代通讯科技大大减缓了地理位置的局限性，该因素也已经变得不再那么重要了。

F. Factors in Choosing a U.S. Firm

Generally, a client will look at three primary factors when selecting a U.S. law firm and a U.S. accounting firm. The most important element is the law firm's expertise in the key areas needed by the Chinese client. The second element is the cost, and the third and less important element as the world's technology improves is the location of the law firm and or accounting firm.

美国大型律师事务所的专业领域 Expertise of a Large U.S. Law Firm



- **服务领域-反垄断；商业诉讼；知识产权；商业并购（大于2亿美元的交易）**
Expertise – Antitrust; Commercial Litigation, Intellectual Property; Mergers & Acquisitions > \$200 Million
- **大约半数缺少遗产税规划服务团队**
Approximately half do not have an estate planning department
- **通常不足1%的员工能说中文**
Usually, less than 1% of employees speak Mandarin

1. 大型美国律师事务所的专业领域

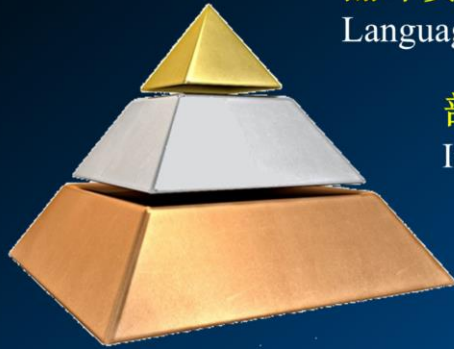
大部分美国大型律师事务所的核心服务业务都在于商业诉讼，还有大型的商业并购业务，一般金额需要超过 2 亿美元。同时，他们也有很强的知识产权部门。然而中国的非上市公司在美国的业务并不是他们的核心业务领域。

以一个拥有 1200 多个律师的美国律师事务所为例，他们全所一共只有 11 个律师能够说中文，比例小于 1%，其中 5 个为合伙人，6 个为初级员工，并且其中 8 个人是在上海和香港的分所工作，这 8 个人中 2 个是商业诉讼律师，6 个是服务于美国公司进入中国的业务，他们对于中国客户进入美国的业务都不太熟悉。

另外 3 个能够说中文的美国律师，一个是位于凤凰城分所的合伙人，其业务领域为知识产权；另一个在纽约分所负责商业并购，还有一个是在洛杉矶分所的初级律师，负责国际贸易业务。

这 11 个能够说中文的律师中没有一个熟悉美国的税务，无论是信托业务还是移民业务。

美国大型律师事务所的服务收费 Cost of U.S. Legal Services



翻译费
Language Cost

部门间额外的沟通效率成本
Inefficiency Between Departments

小时服务费
Hourly Cost

2. 美国的法律服务费

聘请大型律所的费用主要有三个因素决定。第一个是每小时的服务费，第二个是参与项目的律师人数，第三个翻译费。

2. Costs of U.S. Legal Services

There are three components to the cost of using a large law firm. The first is the hourly cost. The second cost is the number of people needed within a large law firm to perform the work, and the third is the cost of translation.

纽约、旧金山、洛杉矶的事务所的每小时收费标准

Hourly Cost of a Law Firm in New York, San Francisco, or Los Angeles



纽约、旧金山、洛杉矶
合伙人每小时**1000**美元
员工每小时**300**美元



NY, SFC, LA \$1,000 /hr
Staff - \$ 300 /hr.

a. 每小时服务费—总服务费的第一大因素

大部分中国律师都会寻找大型的美国律所来为客户提供所需的服务。但一般大的律所中会说中文的律师都在纽约、旧金山或洛杉矶分所，它们的国际业务律师也一般都在这些城市的分所。但这些分所的合伙人的小时收费标准都非常高。

a. Hourly Cost – First Tier of the Total Cost

Most Chinese attorneys will look to a large U.S. law firm to be able to find the expertise necessary to service their clients. If there is someone in the large law firm that can speak Mandarin, typically they are located in the New York, San Francisco, or Los Angeles offices of the large law firms. Further, these are generally the offices that have the international attorneys working in them. Unfortunately, the partner and hourly rates charged in these offices is quite high.

i. 纽约、旧金山、洛杉矶的大型事务所的服务费

纽约、旧金山、洛杉矶这些城市大型律师事务所的服务费都非常高，合伙人每小时收费接近 800 美元，初级咨询师每小时也在 250 美元至 300 美元之间。另外几乎所有的美国合伙人不会说中文，需要另加每小时 200 美元的翻译费。

The partners at large law firms in the New York, San Francisco, and Los Angeles offices typically have very high hourly rates. Partner rates are closer to \$850 an hour and staff rates are between \$250 to \$300 an hour. Further, almost none of the partners and staff in the U.S. speak Mandarin. Therefore, there generally is another \$200 an hour in translation costs.

我们的收费标准 Our Rates

- 我们的国际税务规划业务的服务费为每小时**535美元**
Our rates \$535 hr. International tax planning; \$150 Staff
- 美国年度税表服务每小时**335美元**
U.S. International Tax Returns \$335 hr.; \$150 Staff
- 免费提供**1小时初次咨询**
Initial one hour consultation is free
- 大部分情况下按项目收取单一平价
Most engagements are a flat fee

ii. 我们的收费标准

对新客户，我们提供免费的 1 小时初次咨询服务。之后的收费标准为，对于国际税务规划咨询服务，合伙人每小时 535 美元，员工每小时 150 美元；对于会计服务，合伙人每小时 335 美元，员工每小时 150 美元。另外大部分的项目都可以按照预估的及双方同意的工作量报项目总价，如果在服务过程中出现重大的变化，则进一步商谈额外的服务及相应的费用。

ii. *Our Hourly Costs*

For a new client, we offer a one hour free initial consultation. After the one hour initial consultation, our international tax planning rate for a partner is \$535. The staff rate is \$150 an hour. For accounting services, the rates are \$335 an hour for a partner and \$150 for staff. Most of our engagements are for a flat fee based on the work agreed to be performed. Should the scope of the flat fee engagement materially change, then we discuss such changes with the client before proceeding with any additional work.



b. 大型事务所中参与项目的律师之间的效率成本-总服务费中的第二大因素

在大型事务所中，由于美国专属领域非常多，很多不同领域的合伙人都需要和客户见面来了解客户的需求。首先是国际税务合伙人，另外当中国企业设立美国实体时，总还需要一个遗产规划领域的合伙人。另外还需要一个熟悉美国的商业结构在中国如何被征税的律师。最后，如果中国客户希望设立一个控股公司，那么还将需要聘请一个离岸信托领域的律师。这样一来，总的法律服务费用以及在不同律师之间重复沟通信息产生的成本是很高的。

*b. Inefficiency Between Number of Attorneys With a Large Law Firm
 Second Tier of the Total Cost*

With a large law firm, the specialization in the U.S. is so great that many different partners are needed to meet a Chinese business client's needs. First, there is the international tax partner. However, almost always when a Chinese business forms a U.S. entity to conduct business, there is now an estate planning issue and the estate planning partner must be consulted. Further, a third attorney needs to be consulted to determine how China's tax law applies to the U.S. structure. Fourth, a U.S. accounting firm must be employed to complete the U.S. tax returns. Finally, if the Chinese business evolves to where a holding company will be utilized, fifth attorney must be employed and if an offshore trust is added, this may result in a sixth attorney involved in the process. The amount of legal fees as well as repetition of information between all of the different attorneys end up being quite costly.

事务所的效率 Efficiency In the Firm



我们事务所的国际业务市场只针对中国，另外仅使用一个律师，我们具备了国际税务、遗产规划、中国税务、控股公司法、信托法、以及填报美国税表的专业知识。通过将我们的业务市场专注于中国的非上市企业，我们大大地减少了其他大所在使用多个顾问时会产生效率成本问题。

例如，在为非上市中国企业选择设立美国的商业实体时，中国客户一般需要聘请三方面的律师：（1）国际税务律师，（2）遗产规划律师，（3）懂得整合中国税法的律师。除此以外，还需要以为美国国际税务会计师。如果结构中还涉及到控股公司，那么还需要这方面的律师，这样就设计了 5 位专业人士。而在我们事务所，这些服务由一位咨询师就可以完成了。我们事务所的目标是为中国非上市企业的所有人提供一站式的服务。

With our firm, we decided to limit our international market primarily to one market, China. Further, within one attorney we have the international, estate, knowledge of Chinese taxation, holding company law, offshore trust law, as well as preparation of the U.S. tax returns. By limiting our international market to Chinese closely held businesses, we are able to greatly reduce the inefficiency when other firms need to employ multiple advisors.

For example, making the selection and formation of the type of business that the closely held Chinese business should use may involve three attorney: (1) the international tax attorney; (2) the estate planning attorney; (3) the attorney that knows the integration of Chinese tax law. In addition to the three attorneys, a U.S. international tax accountant will be needed. If the formation of a holding company is also going to be part of the structure, then an attorney that knows the holding company law will also be need to be involved, making five advisor being involved in the transaction. With our company, both of these transaction take one advisor. The objective of our firm is to provide a one stop shopping for closely held owners of Chinese businesses.

具有国际税务经验的会计事务所 International Expertise Accounting Firms

- 大部分美国会计师-擅长于美国人的美国税表
Most Accountants – U.S. Tax Returns for U.S. Persons
- 不具备国际税法的经验
Do Not have the expertise for International Tax
- 四大会计事务所
Big 4 Accounting Firm
- 此外的十大事务所
Next 10 Largest Firms
- 个别地区性事务所
Occasionally a regional firm

大部分的美国会计师都没有国际税务的经验，因此中国客户在美国选择的范围很有限，一般在四大会计事务所或此外的前 10 大国际性会计事务所中能够找到。而这些事务所中的国际税务合伙人的收费也非常高，每小时在 500 美元至 1000 美元之间。我们所得合伙人填报美国税表的小时收费标准是 335 美元。

有时，中国客户可以在一个城市里找到一个有着较强的国际税务背景的地区性事务所，但这很难得。另外，对于中国客户来说，判断这些事务所的专业领域是否为自己所需的服务领域也是很难的。

Most U.S. accountants do not have any expertise with international tax issues. This results in a very small market from which the Chinese client to select a U.S. accountant. Typically, this market will be to employ either a Big 4 accounting firm or one of the next 10 largest international accounting firms. Naturally, the cost to employ a international tax partner from one of these firms tends to be high – from \$500 to \$1,000 an hour. As mentioned before, our partner cost to prepare U.S. tax returns is \$335 an hour.

Occasionally, a Chinese client may find a regional firm within a city that has a strong international tax background. Unfortunately, these regional firms are few and far between. Further, it is very hard for a Chinese business person to determine whether they actually have the expertise needed.

中文翻译 Translation - Mandarin

- 不到1%的员工说中文
< 1% of U.S. Law Firm Chinese

- 附加的翻译费
Added cost of a staff person to translate

- 我们大部分的文件都有中文翻译本
Many of our documents are translated into Mandarin



c. 翻译费-总服务费中的第三大因素

前面提到了，在美国大型事务所中，一般能够说中文的律师不到 1%，而且他们一般都从事商业诉讼、专利、反倾销诉讼或投资中国的领域。因此在聘请他们时，就会产生额外的中文翻译费，一般至少为每小时 200 美元。

而我们事务所是不对日常沟通的翻译费收取费用的。对于重要的法律文件的修改和新的法律文件的翻译，我们收取每小时 150 元的翻译费。

c. Translation – Mandarin – the Third Tier of the Total Cost

As previously mentioned, usually less than 1% of the attorneys working for large U.S. law firms are Chinese. Further, these one percent Chinese attorneys are usually involved in commercial litigation, patents, antitrust litigation or taking the business to China. These Chinese attorneys are not involved in bringing Chinese closely held businesses to the U.S. Therefore, there is the additional cost to translate any conversations between the Chinese client, the Chinese attorney, and the U.S. law firm. Typically, this will add at least another \$200 per hour.

For oral conversations, we do not charge for the translation time. Further, for many of our legal documents, they are already translated. Conversely, as to major changes to legal documents as well as new legal documents, we similarly charge for translation at the rate of \$150 an hour.

现代技术和全球移动性 Technology and World Mobility



Go to Meeting



Skype

3. 地理位置

有一个中国律师曾在一次演讲活动中问起，如果客户想在俄亥俄州的克利夫兰城市经商，有什么理由不去找当地的律师呢？我回答到，要在除了纽约、旧金山和洛杉矶之外的城市找到中国客户所需的服务领域的律师是很难得。然后我们还论了在这些城市的高额的服务费以及这些大所是否提供所需的服务。第三个中国客户应该考虑选择我们在科罗拉多州丹佛市的事务所的理由是互联网和视频会议技术已经大大降低了面对面开会的需求。我们在和中国客户开会时采用“Go to Meeting”软件，这样客户就能够在他们的电脑上看到我们电脑屏幕上的东西，我也能够在我的电脑上绘制适合他们的商业结构图，让他们能够同步看到，这就如同我们坐在同一个办公室内开会。视频会议也是同样的原理。

另外我们每年来中国三至四次，这样能够和客户在这几次行程中见面。

3 Location

At one seminar in China, a Chinese attorney asked, “If my client is doing business in Cleveland, Ohio, why not use an attorney in Cleveland Ohio?, I mentioned that it would be hard to find the expertise needed by the client in cities other than New York, San Francisco, and Los Angeles. Then we discussed the high costs of using attorneys in these cities and whether even these large law firms provided the services needed. As a third reason to why a Chinese closely held business should consider using our firm in Denver Colorado is that the internet and video conferencing has greatly reduced the needs for face to face meeting. With “Go to Meeting,” my computer screen will appear on the client’s screen in China. I am able to diagram proposed business structures on my screen, and the client can see these diagrams in China just like they were in my office. The same is true with video conferencing.

The next major point is that we come to China three to four times a year. Most of the time we are available to meet with our Chinese clients during one of these trips.

入乡随俗

晚餐时就坐的礼仪

Where to sit at a dinner table



使用筷子

Using Chop Sticks



干杯祝酒之礼节

Toasting & Position of My Glass



G. 入乡随俗

在中国经商时，我们总是需要学习中国的文化习俗。首先美国客人在就餐时应礼貌地询问就坐的位子；其次，美国客人要学习如何使用好筷子以示礼貌；再者，美国客人在向中国的东道主敬酒时也应将酒杯置于低于对方酒杯的位置。

G. When in Rome, Do as the Romans Do

When someone comes to China and meets with Chinese business persons, it is always wise to follow Chinese customs. First, the U.S. guest should always ask where he or she will be seated. Second, if the U.S. business person learns to use chopsticks this will impress his or her Chinese host. Third the U.S. guest should honor his Chinese host when toasting by having his or her glass lower than the Chinese host.

对在美国经商时的几点意见

Suggestions When Doing Business in the U.S.

使用商业律师进行规划

Business Attorneys Are Used For Planning



使用税务事务所完成税务申报

Use a Tax Firm for Your Tax Returns



咨询专注于中国业务的小型专业律所

Look for a Boutique Law Firm
Working With Chinese Clients



H. 在美国经商时的建议

首先，在美国进行商业规划时应聘请美国律师，这将能够帮助客户大大地避免之后可能产生的问题或错误。另外，美国的税法体系是世界上最为复杂的体系之一，因此应采用具有国际税务经验的会计师，否则在产生错误时相应的更正错误的费用是很高的。最后，建议中国非上市企业在美国经商时寻找专注于中国业务的小型专业事务所。

H. Suggestions When Doing Business in the U.S.

First, U.S. business attorneys are used for planning. It is much less expensive for the Chinese client to learn to avoid a problem in advance, than to pay for a planning mistake once it has become a problem. Second, the U.S. tax system is the most complex in the world and the cost to correct errors by not using an accountant with international expertise is also very expensive. Finally, for a closely held Chinese business coming to the U.S., you may want to look for a boutique law firm that concentrates on business with China.