

## Professional Accounting Assistance to Canadian Companies Doing Business in the United States

Gaines Kriner Elliott LLP is a full service public accounting & consulting firm providing services to Canadian companies doing business in the United States. Most of our services are provided in conjunction with your Canadian accounting firm to help ensure proper tax compliance and maximum savings.

Please contact Scott T. Jordan, the partner in charge of U.S. tax planning and compliance for Canadian businesses, if you have questions on payroll, corporate income taxes, state sales/income tax, or financing issues as outlined below:

### U.S. PAYROLL ISSUES

- Are our employees subject to income tax withholdings?
- Can we treat our people as independent contractors rather than employees?
- Are our employees subject to U.S. social security tax if they don't intend to stay in the United States?
- Do we need worker's compensation and/or state disability coverage for our employees?
- What happens if our employees work in more than one state?
- Do we need U.S. social security numbers for our employees?
- What are the mandatory employee benefits versus common benefit packages?

### U.S. CORPORATION INCOME TAX ISSUES

- Are we liable for U.S. corporation income tax?
- Are we required to file U.S. returns even if there is no tax liability?
- What happens if we should have filed (and didn't) in the last couple of years?
- Is it better to report income in the U.S. to save on our Canadian taxes?
- Should we incorporate in the U.S.? If so, in what state?

### STATE SALES/INCOME TAX ISSUES

- Are we subject to sales taxes in the U.S.?
- Does the United States/Canadian Income Tax Treaty protect companies from U.S. State income taxes?

### U.S. FINANCING

- Can we borrow from a U.S. bank?
- Are there any incentives to doing business in the U.S.?