



PRACTICAL CONSIDERATIONS FOR ORGANIZING A US BUSINESS

Imre Borsanyi CPA

- Founder, Tax and Financial Advisor
- Born and raised in Hungary
- Experienced U.S. CPA for 25 years





INTRODUCTION

- IB.CPA - Headquarters located in Miami, FL
- We provide service to all U.S. states
- Our clientele is mainly international (Central Eastern Europe & Latin America)
- We specialize helping foreign companies to get established in the U.S.
- We speak Spanish, Hungarian & Russian



Types of U.S. Businesses

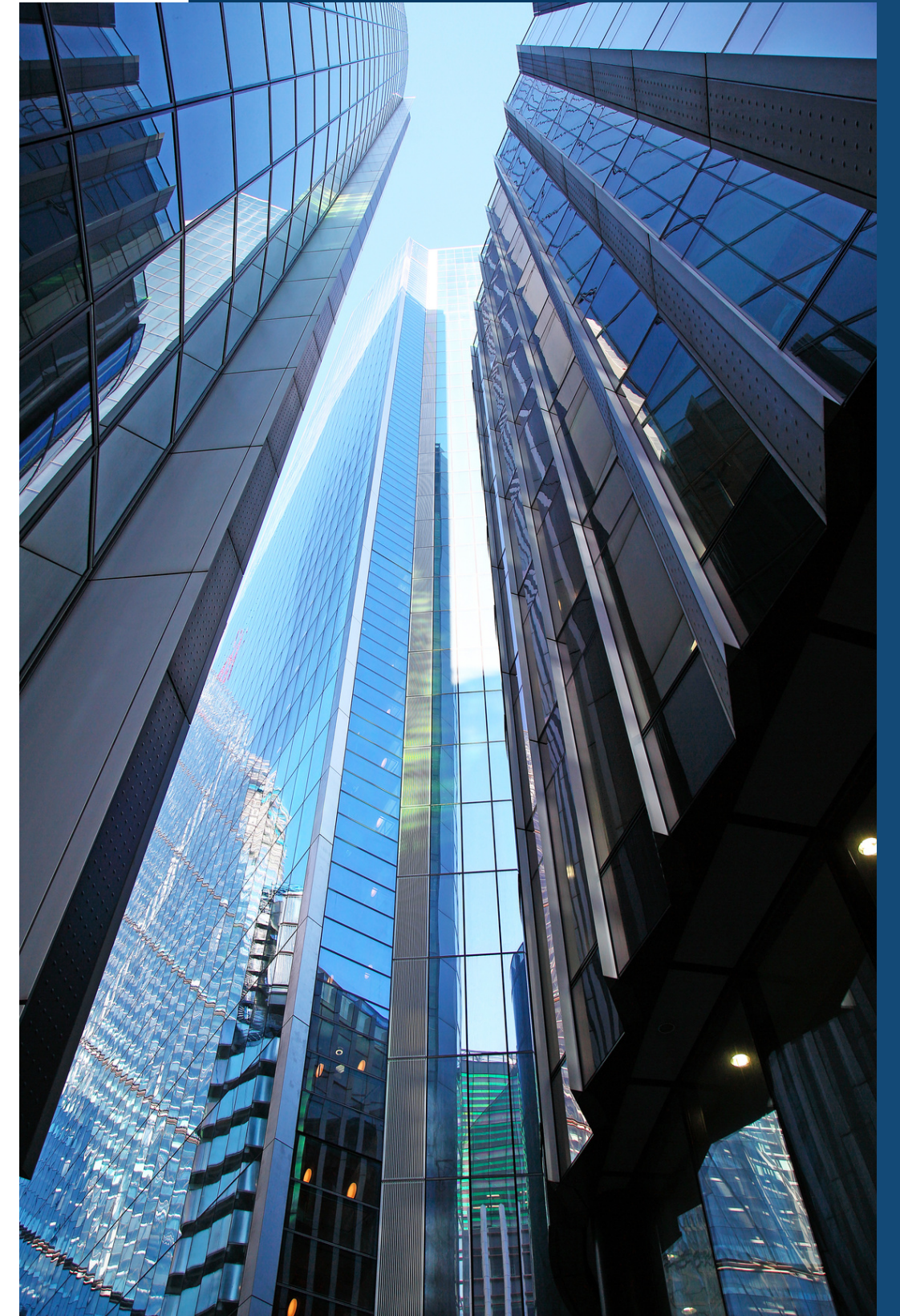
LLC

- More flexibility for legal and tax considerations
- Preferred for closely held entities

VS.

Corporation

- Better structure for IPO and venture capital investments





IB.CPA

Ownership Considerations

U.S. Companies to own Hungarian Companies

Ideal to raise U.S. capital/ investment exit

VS.

Hungarian Companies to own U.S. Companies

Ideal for opening U.S. subsidiary



Choosing the Right State to Organize:

- ◆ States that are ideal for holdings company such as Delaware, etc
- ◆ Operating entities must register in every state under NEXUS
- ◆ State income tax considerations
- ◆ Other cost consideration.. living expenses & employees





IMMIGRATION

CONCERNS

FOR EXECUTIVES/ OWNERS



Should be given **PRIME** consideration, if applicable



OUR CONTACT



305-482-1975



imre@ib-cpa.com



www.ib.cpa



20801 Biscayne Blvd, Suite 403
Office 415 Aventura, FL 33180