BOMBAY CHARTERED ACCOUNTANTS' SOCIETY

'E-Learn' - A Virtual Learning Initiative

Joint Country Series on Tax - USA

Given the depth and complexity of US tax law and its continuing relevance to Indian businesses, individuals, and the growing NRI/expat community, this series has been structured to move from foundational concepts to advanced corporate and cross-border issues, culminating in an interactive Brains' Trust session. The details are given below:

Event held on	3rd August 2026 to 6th August 2026
Validity	30 days from the Date of Approval
Venue	BCAS Academy
Fees	BCAS Members: Rs. 2360/- (including GST) Non-Members Rs. 3540/- (including GST)
Registration link	Click here

Topic	Speaker
Session 1 | Basics of US Tax applicable to Individuals • Overview of the US tax system as applicable to individuals • Concept of Effectively Connected Income (ECI) • Taxation of wages, business income, capital gains, dividends, interest and rental income • Reporting of Foreign Bank and Financial Accounts (FBAR) and related compliance	Vinay Navani, Ekta Sanghavi Shah
Session 2 | Basics of Estate and Trust Taxation including Exit Tax • Estate Tax , Gift Tax and Generation Skipping Tax • Trust Taxation for different types of Trusts • Exit Tax and Social Security Taxation	Jacopo Crivellaro
Session 3 | Corporate Taxation - Part I • Controlled Foreign Corporation (CFC) rules • Transfer Pricing principles under US tax law • Global Intangible Low-Taxed Income (GILTI) • Subpart F income • Base Erosion and Anti-Abuse Tax (BEAT)	Kavit Sanghavi

Session 3 | Corporate Taxation - Part II • Pass-through taxation for LLCs and S-Corporations • Passive Foreign Investment Company (PFIC) regime • Foreign Tax Credits (FTC) for corporates/non corporates • Foreign Tax Credit — application and computation	Shrenik Kotak
Session 4 | Brains' Trust • Open discussion and case-based analysis on ECI, FBAR, CFC, Transfer Pricing, GILTI, Subpart F, BEAT, Pass-Through Taxation, PFIC and Foreign Tax Credit • Expatriation and Exit Tax considerations • Estate planning for cross-border families	Panelists: Vinay Navani, Shishir Lagu, Shrenik Kotak & Jacopo Crivellaro Moderator: Hardik Mehta