

**LEGAL STRUCTURES AND CROSS-BORDER LEGAL STRATEGY: HOW TO PREPARE
BRAZILIAN COMPANIES FOR THE U.S. MARKET** <https://doi.org/10.63330/aurumpub.031-004>**Wilton Magário Júnior¹****Abstract**

The internationalization of Brazilian companies into the United States requires, simultaneously, the selection of appropriate legal structures (entry mode, corporate form, contractual arrangements, and investment architecture) and a cross-border legal strategy capable of reducing risk, increasing predictability, and sustaining scalable growth through continuous compliance. This article integrates these two dimensions into an applied framework, structured by implementation phases and decision layers, including readiness diagnostics and sector- and state-specific regulatory mapping; selection of the U.S. market-entry structure (direct exports, distributors/agents, licensing/franchising, subsidiaries, branches, joint ventures, and M&A); governance and contracts as the operational “infrastructure” of the go-to-market strategy; tax planning and reporting obligations; protection of intellectual property and intangible assets; and border-compliance requirements (sanctions, export controls, and import regulations), as well as integrity, data privacy, and labor and employment relations. The article consolidates official sources and presents a practical implementation roadmap for Brazilian companies at different stages of organizational maturity, emphasizing documentary evidence, alignment between the parent company and the U.S. operation, and risk-proportionate decision-making.

Keywords: Internationalization, Entity structuring, Contracts, Compliance, Cross-border legal strategy.

¹ Specialist in Tax Law at the Pontifical Catholic University – PUC
Postgraduate in Corporate Law at Escola Paulista de Direito- EPD
Bachelor of Laws from Universidade Paulista - UNIP
E-mail: magario@magarioadvogados.com

INTRODUCTION

Entering the U.S. market is, at once, a commercial decision and a legal engineering project. For Brazilian companies, the challenge is not limited to “opening an LLC (Limited Liability Company)” or “hiring a distributor,” but rather to coherently aligning the business model (what is sold and how it is delivered), the corporate structure (who bears risk and how liability is isolated), the contractual architecture (how obligations and warranties are allocated), the tax design (how frictions and rework are avoided), and a risk-proportionate compliance program.

These cautions and concerns arise from two realities of the American environment. The first is decentralization: relevant “doing business” and corporate-law rules are, to a large extent, state-based, even though federal taxation and various reporting obligations are federal. The second is a culture of evidence: contracts, policies, records, and approval trails function as the primary layer of protection in negotiations, audits, and disputes.

In addition, internationalization decisions become more sensitive when there is no applicable income tax treaty between the countries. Official verification of income tax treaties can be carried out through the IRS (Internal Revenue Service, the federal agency responsible for tax collection) or the RFB (Brazil’s Federal Revenue Service) websites (Brazil, 2025). The practical implication is that the Brazilian company must invest even more in tax governance, documentation, and contractual design to reduce the risk of economic double taxation, substance inconsistencies, and the costs of late-stage restructuring.

This article therefore combines the principal legal structures for internationalization with a cross-border legal strategy to prepare companies to enter, operate, and scale in the U.S. with greater defensibility.

METHODOLOGY

This research is characterized as a qualitative literature review, whose objective is to systematize and critically analyze the main normative, institutional, and technical-legal reference points related to the legal structures for internationalizing Brazilian companies to the United States and to the formulation of a

cross-border legal strategy capable of reducing risks, increasing predictability, and sustaining scale through continuous compliance. The study's scope prioritizes structuring decisions typical of operations between these two countries, including the choice of entry model, incorporation/registration of entities, contractual architecture, protection of intangible assets, reporting obligations, and regulatory compliance.

The selection of sources focused on: official documents and institutional guides from U.S. federal agencies directly linked to corporate taxation and reporting, corporate transparency, international trade and sanctions, integrity/anti-corruption, and privacy; state-level rules and guidance on entity formation and "foreign qualification" and corporate maintenance; and applied doctrine and literature (manuals, guides, technical articles, and professional publications) on internationalization, governance, and cross-border contracts, used complementarily to structure the analytical sequence and make practical implications explicit. Priority was therefore given to literature with greater capacity to guide verifiable operational decisions (routines, documents, controls, and evidence) and with a high degree of institutional reliability, given the regulatory and multijurisdictional nature of the topic.

The selection criteria included: thematic relevance to the article's scope (legal structuring and legal strategy for entry/operation in the U.S.); normative and institutional consistency, with preference for primary sources (laws, regulations, official guides, and reporting instructions) and documents of recognized authority; timeliness, with priority for more recent materials in areas of greater regulatory volatility (for example, corporate reporting and deadlines), without excluding classic and foundational texts in corporate/contract law and in the organization of compliance programs; and applicability, assessed by the presence of operational parameters (definitions, obligations, flows, checklists, and classification criteria) enabling translation of content into an implementation roadmap.

Excluded were works that: addressed internationalization only at a generic level, without connection to legal decisions (structure, contracts, reporting, compliance); presented predominantly opinion-based argumentation without a minimal normative/institutional basis or without verifiable sources; were outdated on sensitive aspects subject to frequent change (when not accompanied by more

recent official sources); and addressed only an “isolated slice” (for example, only marketing or only logistics) without interface with the central legal axes discussed in the article.

The adopted methodology made it possible to consolidate an integrated panorama of the most critical legal decisions in internationalization between these two countries, identifying recurring friction points, compliance obligations, and sequencing guidelines (pre-entry, entry, and scaling) to reduce rework and increase the documentary robustness of the expansion project.

THEORETICAL FRAMEWORK

READINESS DIAGNOSIS: THE “ZERO POINT” OF CROSS-BORDER STRATEGY

An efficient cross-border legal strategy begins before any corporate action. The readiness diagnosis must answer, in writing and in a verifiable manner, five fundamental questions:

1. What will be sold and delivered (product, service, software/SaaS, installation, maintenance, support, and after-sales)?
2. Where will the relevant presence occur (state(s) with customers, inventory, staff, technical visits, support, trade shows, contracts, and data processing)?
3. How will the product/service be executed (direct export, storage, formal import, remote provision, local staff, outsourcing)?
4. Who assumes responsibility (headquarters in Brazil, subsidiary in the US, distributor, representative, integrator, or partner)?
5. How do revenues and payments circulate (local billing, international billing, royalties, intercompany services, cost reimbursement)?

This mapping determines the “correct level” of legal structuring. Many companies make mistakes by anticipating too much (over-structuring without validation) or by delaying (selling and scaling before having contracts and minimum compliance). The objective of the diagnosis is not to bureaucratize, but to

avoid rework: redoing contracts, reopening corporate structuring, correcting tax reporting, and adjusting compliance under pressure is usually more costly than planning in phases.

LEGAL ENTRY STRUCTURES: FROM THE LOWEST TO THE HIGHEST DEGREE OF PRESENCE

Internationalization is typically distributed along a continuum of structures, with different costs, risks, and benefits.

Direct export without a U.S. entity

When it makes sense: demand validation, occasional B2B sales, low-risk contracts, products with mature compliance, lean operations.

Typical risks: bargaining asymmetry in contracts with large customers, after-sales/returns challenges, difficulty obtaining insurance and jurisdictional predictability.

Essential instruments: international purchase and sale agreements (Incoterms, transfer of risk, warranties, limitation of liability, insurance), support terms, and dispute resolution clauses.

Distributors and representatives (“sales reps”)

When it makes sense: accelerating commercial reach with lower fixed investment and reduced need for a local team.

Legal axis: the contract is the primary layer of governance. It should govern territory, exclusivity (if any), targets and performance, brand use, marketing rules, pricing/discount policies, compliance, audit, termination, and customer-base transition.

Key risk: channel dependence and loss of control over the customer experience and brand positioning, in addition to reputational risk arising from the third party’s conduct.

Licensing and franchising

When it makes sense: a replicable and scalable model, strong brand/technology, standardized processes.

Legal axis: monetization of intangibles (brand, software, know-how) and control of standards/quality.

Essential instruments: brand/technology license with boundaries, quality clauses, audit, confidentiality, and ownership regime for improvements, as well as training standards and manuals.

U.S. subsidiary (LLC or corporation)

When it makes sense: hiring a local team, need for local banking and local invoicing, operational presence, fundraising with investors, reduction of friction in corporate procurement.

Structuring point: entity formation and maintenance are guided by state rules. Delaware, for example, provides official guidance for entity formation and requirements such as a registered agent (DELAWARE, 2025).

Operation via branch

When it makes sense: specific cases in which one seeks to operate without a full subsidiary.

Warning point: for foreign corporations, operating as a branch may trigger specific tax consequences, such as the branch profits tax. The legal basis is IRC § 884 (United States, 2025h), which provides for a 30% tax on the “dividend equivalent amount,” in addition to tax on effectively connected income. The IRS explains the logic of the branch profits tax and its mechanics in a specific guide (United States, 2025f).

From a strategic standpoint, the “subsidiary vs. branch” comparison should consider: exposure to liabilities, governance, reporting requirements, compliance costs, and the effects of remittances/economic replication of dividends.

Joint venture and M&A (partial/total acquisition)

It makes sense when one seeks rapid access to the market, customer base, licenses, team, and infrastructure. Legal axis: due diligence and governance design (shareholders' agreement, approval thresholds, compliance, and integrations). Here, policy consistency and evidence regarding integrity/data become determinative for valuation and risk.

ENTITY TYPE, STATE OF INCORPORATION, AND “FOREIGN QUALIFICATION”

After deciding the level of presence, the company must define “where” and “how” it will legally exist in the U.S.

State selection and formation

Choosing the state of formation (for example, Delaware) often considers corporate-law predictability, administrative efficiency, and the legal ecosystem. Delaware's Division of Corporations provides an official guide with formation steps, including the registered agent requirement and incorporation/formation documents (Delaware, 2025a).

Operating in other states: “foreign qualification”

Even if the entity is formed in one state, operating in another may require registration/qualification as a “foreign entity” in that state. Delaware's official page states that corporations formed outside Delaware that are “doing business” in Delaware must submit a foreign qualification form and present a certificate of existence from the jurisdiction of origin (Delaware, 2025b).

In practice, “foreign qualification” is a recurring risk point: operating without registration when required can generate fines, limitations on the ability to litigate, and problems with contracts and banks, among other headaches that vary from state to state.

TAXATION AND REPORTING OBLIGATIONS: REDUCING THE “INVISIBLE COST”

Cross-border strategy must treat taxation and reporting as part of the architecture, not merely as “back office.” Three dimensions are particularly relevant:

Treaties and predictability

Official verification of U.S. income tax treaties is done on IRS pages (United States, 2026c). Brazil’s absence from that listing reinforces the need for planning flows, withholdings, and robust documentation.

Tax classification of the entity

The IRS explains that eligible entities may use Form 8832 to elect how they will be classified for federal tax purposes (corporation, partnership, or disregarded entity) (United States, 2025e). The IRS also provides guidance on the default classification of LLCs and the consequences when no election is filed (United States, 2025g).

For Brazilian companies, this directly connects to: profit distribution format, remittances, economic substance, cost structure, and compatibility with treatment in Brazil.

Form 5472 and related-party transactions

For inbound structures (foreign control), informational reporting can be determinative. The IRS states that corporations must file Form 5472 to provide information when there are reportable transactions with a related party, under IRC sections 6038A and 6038C (United States, 2025d). The official instructions for Form 5472 detail scope, definitions, and obligations (United States, 2024).

From a legal strategy perspective, this means intercompany agreements and transaction records (services, royalties, reimbursements, loans, purchases) must be designed to be auditable and defensible.

Branch profits tax (when applicable)

As indicated above, operating as a branch may entail the branch profits tax under IRC § 884 (United States, 2025h). The IRS describes essential concepts in its online materials (United States, 2025f). This point is crucial for companies considering “fast entry” via a branch: the gain in corporate simplicity ends up implying tax complexity.

CONTRACTS AS THE INFRASTRUCTURE OF GO-TO-MARKET

In the U.S., contracts are the “operating system” of expansion. Legal preparation should include a contractual kit consistent with the chosen entry structure:

1. Customer contracts (B2B and enterprise): scope, SLAs (Service Level Agreements), warranties, limitation of liability, indemnities, intellectual property, confidentiality, security/privacy, change mechanisms, and dispute resolution.
2. Channel agreements (distributors/representatives/resellers): targets, territories, conditional exclusivity, marketing governance, brand use, compliance and audit, termination, and transition.
3. Intercompany agreements (parent to U.S.): services, royalties/brand and technology licenses, cost allocation and reimbursements; they must support substance and a documentary trail compatible with reporting and audits.
4. Public policies and terms (website/e-commerce): terms of use, privacy policy, and return/warranty policy.
5. For the sale of goods, the logic of contract formation and performance can align with standards in UCC Article 2 (Article 2 of the U.S. commercial code), a commercial-law reference widely adopted in multiple states; this structure can serve as a conceptual basis for formation clauses, performance, and remedies.(Cornell University, 2002).

INTELLECTUAL PROPERTY AND INTANGIBLE ASSETS: PROTECT BEFORE SCALING

For Brazilian companies, the risk of expanding without intellectual property protection is twofold: loss of brand value and fragility in licensing/negotiating with partners. The USPTO, responsible for patents in the U.S., describes trademark fundamentals and the federal registration process flow, including application, examination, publication, and maintenance steps (United States, 2021; United States, 2019b).

Good practices include:

- brand strategy (search, classes, territories, and filing timeline);
- brand-use agreements with quality standards and control;
- trade secret and know-how protection (internal controls, NDA, “need-to-know”);
- software and data governance (code ownership, licenses, “improvements” clauses).

BORDER COMPLIANCE: IMPORTATION, SANCTIONS, AND EXPORT CONTROLS

Even digital companies can be affected by trade compliance (hardware, samples, components, payments, and global customers). For product companies, border compliance is a mandatory layer.

Importation and procedures

CBP recommends that importers/exporters become familiar with applicable laws and regulations and provides “basic importing and exporting” guides (United States, 2026d). For higher-volume operations, it is prudent to structure: tariff classification, valuation, documentation, and internal audits.

Sanctions (OFAC) and screening

OFAC (Office of Foreign Assets Control) published an official framework for compliance commitments, intended for both U.S.-jurisdiction subjects and foreign entities conducting business “in or with” the U.S., identifying essential components of a risk-based program (management commitment, risk

assessment, internal controls, testing/auditing, and training) (United States, 2019a). In practice: screening, alert management, blocking and reporting where applicable, and contractual discipline with third parties.

Export controls (BIS) and a compliance program

BIS (Bureau of Industry and Security) offers guidelines for developing Export Compliance Programs (ECPs), including elements of an effective program (United States, 2026a). This becomes especially relevant where there is sensitive technology, dual-use items, or higher-risk customers and destinations.

INTEGRITY AND THIRD PARTIES: THE FCPA AS THE BASELINE FOR CHANNELS AND PARTNERS

In internationalization involving distributors, representatives, and consultants, integrity is a structural risk. The SEC (U.S. Securities and Exchange Commission) summarizes that the FCPA (Foreign Corrupt Practices Act) generally prohibits paying bribes to foreign officials to obtain or retain business and can reach conduct globally (extraterritoriality), including through agents and partners (United States, 2023).

The DOJ (Department of Justice) together with the SEC published a resource guide with detailed references for structuring compliance programs, third-party due diligence, and incident response (United States, 2020).

PRIVACY AND INFORMATION SECURITY: A CROSS-CUTTING (MULTIJURISDICTIONAL) REQUIREMENT

Privacy and security have ceased to be “an IT topic” and have become a market requirement, especially in enterprise contracts and B2C operations. The FTC (Federal Trade Commission) publishes a

practical guide to protecting personal information, with operational principles (inventory, minimization, protection, disposal, and incident planning) (United States, 2016).

At the state level, the CCPA (California Consumer Privacy Act) is one of the most relevant regimes; California's authority summarizes rights and regulatory guidance for implementation (California, 2024).

A minimum preparation typically includes: data inventory, privacy policy, legal bases and notices, vendor governance, incident response, and access controls.

DISCUSSION

The primary contribution of the integrated framework is to treat internationalization as a system in which “structure” and “strategy” are inseparable. Legal structures (entity, channel, license, branch) are architectural choices; cross-border legal strategy is the method for implementing, maintaining, and proving that the architecture works under pressure (audit, dispute, inspection, reputational crisis, channel disruption, or data incident).

INTEGRATED LEGAL INTERNATIONALIZATION FRAMEWORK BRAZIL/U.S.: 7 LAYERS × 3 PHASES × 5 CRITERIA

Central premise of the framework

Internationalization is not an act (opening a company), but the construction of a legal-operational system that maintains coherence among:

- presence and responsibility (who bears risk vis-à-vis the market),
- contracts (allocation of obligations),
- taxation/reporting (tax governance and documentary trail),
- compliance (border, integrity, data, labor) and
- evidence (auditable proofs for banks, enterprise customers, and investors).

The framework's gain is reducing "structural rework" (reincorporations, rehiring, contract renegotiation, reporting adjustments) and increasing defensibility in diligences and litigation.

The 7 layers of the framework (what must be in place)

Layer 1, Readiness diagnosis (Readiness)

Objective: define "what," "where," "how," and "who" before choosing LLC/C-Corp:

- activity map (sales, delivery, support, data, logistics, local visits);
- target states and presence triggers (team/inventory/installation);
- preliminary risk matrix (sectoral, product, data, trade, third parties).

Layer 2, Presence architecture (Entry & Presence Architecture)

- Objective: select the level of presence (and exposure) appropriate to the business stage.
- Typical options in order of physical presence: direct export, channel (distributor/rep), license/franchise, subsidiary, branch, JV/M&A.
- Rule of thumb: move up a level when presence reduces real friction (hiring, banking, vendor onboarding, inventory, licenses).

Layer 3, Corporate structure and governance

Objective: separate responsibilities, ensure decision-making power, and reduce risk of parent–U.S.

"mixing." Minimum outputs:

- entity type (LLC/C-Corp) aligned with fundraising and operations;
- approval matrix (who signs what and up to what amount);
- conflict policy and "related-party governance" (for intercompany).

Layer 4, Contracts as infrastructure

Objective: standardize risk and make operations replicable. Minimum package:

- customer contracts;
- channel agreements (territory, conditional exclusivity, targets, audit, termination);

- intercompany agreements (services, royalties, reimbursements, IP);
- public policies (terms, privacy, returns) where there is B2C/e-commerce.

Layer 5, Taxation and reporting (Tax & Reporting Design)

Objective: prevent “invisible cost” (reporting and inconsistencies). Minimum outputs:

- flow design (invoicing, remittances, royalties, services);
- audit-ready related-party transaction trail;
- tax compliance routine (calendar and responsible parties).

Layer 6, Border compliance and integrity (Trade, Sanctions, Anti-corruption)

Objective: prevent blockages and reputational risks (especially with third parties):

- counterparty screening (sanctions/embargoes) and escalation policy;
- minimum third-party program (due diligence + clauses + audit);
- import/export controls where applicable (classification/documents).

Layer 7, Data, people, and continuity

Objective: “operate without surprises” (data incident, worker classification, recurring noncompliance):

- data inventory + policy + incident response;
- minimum HR package (contracts, overtime/exemptions, anti-harassment, timekeeping);
- corporate maintenance (annual reports/registered agent).

The 3 phases of the framework (sequencing)

Phase 0, pre-entry (4 to 8 weeks): “contract-first + risk baseline”

- diagnosis + regulatory map by state/segment;
- minimum contractual kit + brand strategy;
- baseline for third parties/sanctions/data.

Phase 1, entry (8 to 16 weeks): “entity-enablement”

- open/regularize entity (if necessary) + state registrations;
- tax/corporate reporting routines;
- channel and strategic customers with “audit-ready” contracts.

Phase 2, scaling (ongoing): “scale-ready”

- internal audits by risk + continuous improvement;
- mature compliance (trade, third parties, data);
- evidence and packages for enterprise, banks, and investors.

The 5 decision criteria (trade-offs)

Use these criteria to justify why a company should choose export/channel/subsidiary, etc.:

1. Degree of presence required (remote vs. local team vs. inventory vs. installation).
2. Risk profile (product, sector, data, third parties, trade).
3. Governance/fundraising.
4. Total cost of compliance (keeping the structure alive: reporting, routines, audits).
5. Go-to-market speed with defensibility (closing contracts without getting stuck in diligence).

Sequencing matters more than initial perfection. Entering with export and robust contracts may be more efficient than incorporating an entity without clarity on target states, logistics, and risks. Conversely, scaling without a contractual kit and without a compliance baseline exposes the company to litigation and rework.

Overall, cross-border legal preparation is not “an event,” but a process: building governance and evidence that accompany the company from pilot to scale.

FINAL CONSIDERATIONS

The discussion shows that Brazil-to-U.S. internationalization is better understood as an architecture and sequencing problem, rather than as an isolated decision (for example, “opening an

LLC”). The proposed framework integrates legal structure (entry mode, entity, and governance) with cross-border legal strategy (contracts, compliance, evidence, and maintenance), allowing the company to advance in phases: validate the market with low fixed cost, activate an entity and routines when there is real friction to be reduced, and institutionalize controls as it scales. Competitive advantage emerges when the company transforms compliance and documentation into trust infrastructure, accelerating negotiations with customers and partners and reducing the risks of rework, blockages, and litigation.

The article showed that selecting the entry model (export, channel, license, subsidiary, branch, JV/M&A) should be guided by readiness diagnosis, target states, and risk profile; that governance and contracts function as go-to-market infrastructure; that the tax and reporting layer must be planned from the outset (especially in inbound operations and intercompany transactions); and that border compliance, integrity, privacy, and labor should be calibrated proportionally to risk and evolve with scale.

REFERENCES

- BRASIL. Acordos para evitar a dupla tributação — Receita Federal do Brasil [Agreements to avoid double taxation — Federal Revenue of Brazil]. [s. d.]. Available at: <https://www.gov.br/receitafederal/pt-br/aceso-a-informacao/legislacao/acordos-internacionais/acordos-para-evitar-a-dupla-tributacao/acordos-para-evitar-a-dupla-tributacao>. Accessed on: 23 Dec. 2025.
- California. Office of the Attorney General. California Consumer Privacy Act (CCPA). Sacramento, 2024. Available at: <https://oag.ca.gov/privacy/ccpa>. Accessed on: 27 Jan. 2026.
- Cornell University. Legal Information Institute. Uniform Commercial Code, Article 2, Sales. Ithaca, 2002. Available at: <https://www.law.cornell.edu/ucc/2>. Accessed on: 27 Jan. 2026.
- Delaware (State). Business First Steps. Foreign Qualification for Corporations. Dover, 2025. Available at: https://firststeps.delaware.gov/foreign_qualification/. Accessed on: 25 Jan. 2026.

Delaware (Estado). Division of Corporations. How to Form a New Business Entity. Dover, 2025.

Available at: <https://corp.delaware.gov/howtoform/>. Accessed on: 27 Jan. 2026.

United States. Bureau of Industry and Security (BIS). Export Compliance Programs (ECPs). Washington,

DC, 2026a. Available at: <https://www.bis.gov/developing-an-export-compliance-program>.

Accessed on: 27 Jan. 2026.

United States. Equal Employment Opportunity Commission (EEOC). Equal Employment Opportunity

Laws. Washington, DC, 2026b. Available at: [https://www.eeoc.gov/equal-employment-](https://www.eeoc.gov/equal-employment-opportunity-laws)

[opportunity-laws](https://www.eeoc.gov/equal-employment-opportunity-laws). Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). United States income tax treaties, A to Z. Washington, DC,

2026c. Available at: [https://www.irs.gov/businesses/international-businesses/united-states-income-](https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z)

[tax-treaties-a-to-z](https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z). Accessed on: 27 Jan. 2026.

United States. U.S. Customs and Border Protection (CBP). Basic Importing and Exporting. Washington,

DC, 2026d. Available at: <https://www.cbp.gov/trade/basic-import-export>. Accessed on: 22 Jan.

2026.

United States. U.S. Department of Labor (DOL). Overtime Pay. Washington, DC, 2026e. Available at:

<https://www.dol.gov/agencies/whd/overtime>. Accessed on: 27 Jan. 2026.

United States. U.S. Department of Labor (DOL). Wages and the Fair Labor Standards Act (FLSA).

Washington, DC, 2026f. Available at: <https://www.dol.gov/agencies/whd/flsa>. Accessed on: 27

Jan. 2026.

United States. Financial Crimes Enforcement Network (FinCEN). Beneficial Ownership Information

Reporting (BOI). Washington, DC, 2025a. Available at: <https://www.fincen.gov/boi>. Accessed on:

27 Jan. 2026.

United States. Financial Crimes Enforcement Network (FinCEN). Beneficial Ownership Information

Reporting Requirement Revision and Deadline Extension (Interim Final Rule). Washington, DC,

2025b. Available at: https://fincen.gov/sites/default/files/federal_register_notices/2025-03-21/CTAIFR3-21-25-FINAL508.pdf. Accessed on: 27 Jan. 2026.

United States. Financial Crimes Enforcement Network (FinCEN). FinCEN Removes Beneficial Ownership Reporting Requirements for U.S. Companies and U.S. Persons. Washington, DC, 2025c. Available at: <https://www.fincen.gov/news/news-releases/fincen-removes-beneficial-ownership-reporting-requirements-us-companies-and-us>. Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). About Form 5472. Washington, DC, 2025d. Available at: <https://www.irs.gov/forms-pubs/about-form-5472>. Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). About Form 8832, Entity Classification Election. Washington, DC, 2025e. Available at: <https://www.irs.gov/forms-pubs/about-form-8832>. Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). Branch Profits Tax Concepts (Practice Unit). Washington, DC, 2025f. Available at: https://www.irs.gov/pub/fatca/int_practice_units/branch-profits-tax-concepts.pdf. Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). Limited liability company – Possible repercussions. Washington, DC, 2025g. Available at: <https://www.irs.gov/businesses/small-businesses-self-employed/limited-liability-company-possible-repercussions>. Accessed on: 02 Feb. 2026.

United States. U.S. Code. 26 U.S.C. § 884 – Branch profits tax. Washington, DC, 2025h. Available at: <https://www.law.cornell.edu/uscode/text/26/884>. Accessed on: 27 Jan. 2026.

United States. Internal Revenue Service (IRS). Instructions for Form 5472 (Rev. December 2024). Washington, DC, 2024. Available at: <https://www.irs.gov/pub/irs-pdf/i5472.pdf>. Accessed on: 03 Feb. 2026.

United States. Securities and Exchange Commission (SEC). Foreign Corrupt Practices Act (FCPA). Washington, DC, 2023. Available at: <https://www.sec.gov/enforcement/foreign-corrupt-practices-act>. Accessed on: 27 Jan. 2026.

United States. U.S. Patent and Trademark Office (USPTO). Trademark basics. Alexandria, 2021.

Available at: <https://www.uspto.gov/trademarks/basics>. Accessed on: 03 Feb. 2026.

United States. Department of Justice (DOJ); Securities and Exchange Commission (SEC). A Resource Guide to the U.S. Foreign Corrupt Practices Act (Second Edition). Washington, DC, 2020.

Available at: https://www.justice.gov/d9/pages/attachments/2020/08/20/fcpa-guide-2020_print-full-downloadable.pdf. Accessed on: 05 Feb. 2026.

United States. Department of the Treasury. Office of Foreign Assets Control (OFAC). A Framework for OFAC Compliance Commitments. Washington, DC, 2019a. Available at:

<https://ofac.treasury.gov/media/16331/download?inline=>. Accessed on: 22 Jan. 2026.

United States. U.S. Patent and Trademark Office (USPTO). Trademark process. Alexandria, 2019b.

Available at: <https://www.uspto.gov/trademarks/basics/trademark-process>. Accessed on: 18 Jan. 2026.

United States. Federal Trade Commission (FTC). Protecting Personal Information: A Guide for Business.

Washington, DC, 2016. Available at: <https://www.ftc.gov/business-guidance/resources/protecting-personal-information-guide-business>. Accessed on: 27 Jan. 2026.