



62nd Annual Hawaii Tax Institute
China-U.S. Alliance Program



第62届夏威夷年度税务研讨会 中美联盟项目

— sponsored by —
Hawaii Tax Institute Foundation & Chaminade University of Honolulu

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夏威夷税务研究基金会与檀香山夏明纳德大学

NOVEMBER 2 – 5, 2025
2025年11月2日—11月5日

Sheraton Waikiki Resort
2255 Kalakaua Avenue, Honolulu, Hawaii 96815

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卡拉卡瓦大道2255号·檀香山·夏威夷 96815

第62届夏威夷年度税务研讨会
中美联盟项目
2025年11月2日—5日

62nd ANNUAL HAWAII TAX INSTITUTE
CHINA-U.S. ALLIANCE PROGRAM
NOVEMBER 2 – 5, 2025

欢迎

夏威夷税务研究基金会和檀香山夏明纳德大学诚挚邀请所有对美国财富传承如何运作感兴趣的中国专业人士参加本中国—美国联盟项目。

今年的项目将基于优秀教职人员的丰富经验，以积极、务实的方式开展学习。

本研讨会旨在为税收和财富传承领域的人士提供一个就实务问题自由交流的平台，但报名本项目并不需要相应的专业身份。本项目适合律师、会计师、财务规划师、银行和信托管理人、保险代理人、非营利组织管理员、注册代理人及其他希望得到高质量继续教育的人士参与。高水平的学习一直是此前本研讨会的标志，我们将继续努力，保持这一标准。

如需了解项目详情或更多信息，请访问我们的网站：www.hitaxinstitute.org。

WELCOME

The Hawaii Tax Institute Foundation and Chaminade University of Honolulu warmly invite all professionals from China interested in learning about how wealth transfer works in the United States and to participate in the China-U.S. Alliance Program.

This year's program will combine a far-reaching experience from its distinguished faculty with a positive and practical approach to learning.

While the Institute is designed primarily to serve as a forum where tax and wealth transfer-oriented people may freely exchange ideas on practical problems, professional status is not a prerequisite for registration. This program is designed for attorneys, accountants, financial planners, bank and trust administrators, insurance agents, non-profit administrators, enrolled agents and others who would benefit from high quality continuing education and experience. A high level of learning has been the hallmark of prior Institutes and we shall endeavor to again maintain this standard.

For program descriptions or more information, please visit our website at www.hitaxinstitute.org.

中美联盟项目
顾问委员会

CHINA-U.S. ALLIANCE PROGRAM
ADVISORY COMMITTEE

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Alan Yoshitake, Seyfarth Shaw LLP

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Tony Yu, DSG Wealth & Trust Law

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夏威夷税务研究基金会和檀香山夏明纳德大学大学衷心感谢以下
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Hawaii Tax Institute Foundation and Chaminade University of Honolulu
gratefully acknowledge the support of the following co-sponsors:

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California Lawyers Association Taxation Section

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Los Angeles County Bar Association Business Law Section

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Chinese American Bar Association

亚太会计师协会

Asian Pacific Certified Public Accountants Association

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

周日·11月2日

SUNDAY, November 2

- 上午11:00 – 下午2:00** 提前注册 (主大堂, 喜来登威基基酒店)
Early Registration in main foyer, Sheraton Waikiki
- 下午2:00 – 3:00** 欢迎酒会暨社交破冰活动 (檀香山厅, 喜来登威基基酒店)
Welcome Reception, Getting to Know Each Other: Social Mixer and Informal Introductions (Honolulu Room, Sheraton Waikiki)
- 下午3:00 – 3:15** 美国HTI欢迎致辞及项目愿景, 包括顾问委员会成员介绍、CE学分说明、项目设计理念 (美国视角)
Welcome from US HTI, Introduction to Advisory Board Members, Vision of HTI, CE Credits, Design of Program Experience from US Perspective and interface with US HTI
- 下午3:15 – 3:30** 酒店设施及活动场地导览, 包括分会场、VIP贵宾套房、茶歇区、早午餐及晚宴场地
Orientation to Hotel Facilities, Session Rooms, VIP Prestige Suite, Breaks, Breakfasts, Luncheons, and Evening Social Events
- 下午3:30 – 4:00** 中美联盟项目总览, 包括议题、演讲嘉宾、赞助方及组委会成员介绍, 以及HTI项目亮点及联动计划
Orientation to China-U.S. Alliance program, topics, high ranking officials, speakers, sponsors, planning committee members, registrant profile booklet and US HTI programs, highlights and crossover programs, formal introductions, if time permits
- 下午4:00 – 5:00** 项目设施实地考察 (休息区及特别活动场地)
Physical Tour of Program Facilities, Lounges and Special Events Areas
- 下午5:30 – 7:30** HTI晚间活动 (彩虹塔·希尔顿夏威夷村)
HTI Evening Event, Rainbow Tower, Hilton Hawaiian Village



The Supreme Court of Hawaii

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

周一·11月3日
MONDAY, November 3

上午7:00 – 7:45 自助早餐(喜来登威基基酒店)
Continental Breakfast, Sheraton Waikiki

上午8:00 – 8:15 开幕仪式(直播会场:檀香山厅,喜来登威基基酒店)
Opening Ceremony and Welcome (Livestream Honolulu Room, Sheraton Waikiki)

上午8:15 – 9:40 议题:中国家庭在移民美国前后的资产规划
Pre-Immigration and Post-Immigration Planning for China National Families Coming to the United States
本环节将围绕以下三大核心议题展开探讨:首先,客户在移民美国前需对其在中国境内的资产(包括商业权益、不动产及金融投资)进行哪些关键规划与处置;其次,若配偶一方保留中国国籍而另一方取得美国绿卡或护照,双方应如何选择适用于其全球婚姻财产的管辖法律,以平衡跨境法律冲突与权益保护;最后,针对客户现有及未来在美国与其他非中国地区的资产,应构建何种法律与财务架构(例如信托、LLC或基金会)以实现资产隔离、税务优化及代际传承目标。

This session will discuss (1) what the client should consider doing to their assets including business interests, real property and financial investments in China before immigration to the United States, (2) if one spouse keeps the nationality of China and the other spouse obtains a U.S. green card and/or passport, how they may choose the governing law over their marital properties globally, (3) what structures the client should consider setting up to hold their existing and future assets in the United States and other non-China assets.

演讲嘉宾: Speakers:

张正怡律师, Joy Chang, Attorney

宋荟伊律师, Huiyi Song, Attorney

王嘉华律师, Jiahua Wang, Attorney

上午9:45 – 10:00 茶歇
Break

上午10:00 – 11:30 议题:深度理解中美跨境高净值客户需求
Knowing Your Chinese National/Chinese U.S. Resident Client

本环节将探讨如何深入了解同时在中美两国持有资产的中国国民或美籍华人客户,包括财富传承顾问应如何通过有效提问获取合规所需的文件资料,并针对不同场景设计定制化解决方案。

This session will discuss how to get to know your Chinese National/Chinese U.S. Resident Client with assets in China and U.S., helpful tips for Wealth Transfer Advisors to ask the right questions and obtain relevant documents for compliance purposes and how to design tailor-made solutions for various situations.

演讲嘉宾: Speakers:

范国贤, CEPA副總裁兼私人銀行業務主管 Felix Fan, CEPA, AVP & Private Banking Officer

柯子良注册会计师 Norman Ko, CPA

謝贊美, CRPC 副總裁兼私人銀行業務主管 Angie Shiroma, CRPC, VP & Private Banking Officer

Toni Weirauch, 穆里尔 Toni Weirauch, IRS-CI

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

上午11:30 – 11:45 问答环节
Questions and Answers

上午11:45 – 12:00 茶歇
Break

上午12:00 – 1:30 午宴(主办方致辞)
Luncheon
午餐会主持人致辞
Luncheon Host Remarks

下午1:30 – 3:15 离岸信托与人寿保险的税务优化
Private Placement Life Insurance and the Use of Drop Off Trust
本环节将深入解析“Drop Off 信托”的架构设计,及其如何为移民至美国的外籍家庭实现遗产税的大幅减免或完全规避。同时,探讨如何结合“私人定制人寿保险”(PPLI)与“Drop Off 信托”的协同运作,有效降低或消除信托内部产生的所得税负担。
This session will discuss how Drop Off Trusts are designed and how they can be used to minimize or eliminate estate taxes for foreign families who migrate to the United States. Also learn how private Placement Life Insurance can be used in conjunction with a Drop Off Trust to minimize or eliminate income taxes generated within the trust.
演讲嘉宾: Speakers:
尤信砚律師及會計師 Tony Yu, Attorney & CPA
周昕律師 Cindy Zhou, Attorney

下午3:15 – 3:30 问答环节
Questions and Answers

下午3:30 – 4:00 “阿罗哈”冰淇淋社交茶歇(喜来登威基基酒店)
Break – Aloha Ice Cream Social, Sheraton Waikiki

下午4:00 – 5:00 HTI美国项目(可选,主宴会厅)
HTI US Program (Optional), Main Ballroom, Sheraton Waikiki

Client Wealth Scams and Ethical Considerations: What Wealth Transfer Advisors Need to Know
Every day unscrupulous individuals prey on elderly, wealthy and unsuspecting clients to rob them of their wealth. This session will explore the pitfalls of client scams and the need for Wealth Transfer Advisors to always educate the client as well as be educated about what is happening every day to unwitting people and ethical considerations. Learn about several types of frauds, such as Pig Butchering, Romance Scams, Beekeeper Scams, as well as elderly exploitation. Understand what can be done about it, how to educate and protect your clients, as well as what can be done once it happens.
演讲嘉宾: Speakers:
Lee R. Bogdanoff, Judge, Retired
Kenneth J. Hines, Former Director of IRS Criminal Investigation
Victor S.O. Song, Former Chief IRS Criminal Investigation

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

- 下午5:30 – 7:30 HTI晚间活动(屋顶, 希尔顿夏威夷村)
HTI Evening Event, Rooftop, Hilton Hawaiian Village
- 下午 8:00 – 11:00 东亚和谐之夜:卡拉OK活动(希尔顿夏威夷村 卡利亚塔 拉尼凯酒廊)参与者包括日美联盟、中美联盟及受邀韩国代表
Harmony of East Asia: A Karaoke Event, Lanikai Lounge, Kalia Tower, Hilton Hawaiian Village. With participants from the Japan-US Alliance, China-US Alliance, and invited Korean Delegates.
- 下午8:00 – 12:00 会后活动 – After Hours 卡利亚塔总统套房(希尔顿夏威夷村)
Presidential Suite at the Kalia Tower, Hilton Hawaiian Village
- 周二, 11月4日
TUESDAY, November 4
- 上午7:00 – 7:45 自助早餐(喜来登威基酒店)
Continental Breakfast, Sheraton Waikiki
- 上午8:00 – 9:30 中美跨境遗产认证程序对比(檀香山厅, 喜来登威基酒店)
International Probate Procedures Across the United States-China Borders
(Honolulu Room, Sheraton Waikiki)
- 中美两国均通过信托、联名账户、死亡转移账户(TOD)等遗产规划工具规避遗产认证程序。然而,若未提前规划而遗留大量资产,两国均可能面临复杂的遗产认证流程。中国的遗产继承程序与美国存在显著差异——由于法律体系及实践的根本性区别,适用于一方的法律假设与操作方式往往无法直接迁移至另一方。此外,美国各州的遗产认证规则不尽相同,需精准把握各司法管辖区的具体要求。
- 本环节将系统解析中国、夏威夷、加利福尼亚及纽约的遗产认证核心流程,包括辅助认证程序的运用。通过对比差异,财富传承顾问可深入理解两套体系,从而为跨境遗产规划与管理提供更高效率的解决方案。
- In both China and the United States, various estate planning strategies - such as Trusts, Joint Accounts, Transfer on Death (TOD) accounts are used to avoid probate. However, when substantial assets are left behind without any planning, complex probate procedures in both countries may arise. The inheritance process in China differs significantly from the probate process in the United States. Due to certain fundamental differences, legal assumptions and practices that are common in one system often do not apply in the other. Furthermore, within the United States, probate procedures vary by state, making it essential to understand the specific rules applicable in each jurisdiction. This session will provide a fundamental overview of probate procedures in China, Hawaii, California and New York, including a discussion on the use of ancillary probate proceedings. By highlighting these distinctions, all Wealth Transfer Advisors can gain a deeper understanding of each system, ultimately facilitating smoother cross-border estate planning administration.
- 演讲嘉宾: Speakers:**
许瓊月律師, Yvonne Hsu, Attorney
兰娜律师, Na Lan, Attorney
张姮, 锐联集团 中国 财富管理及家族办公室负责人
Ariel Zhang, EMBA Head of Wealth Management and Family Office Services
- 上午9:30 – 9:45 问答环节
Questions and Answers

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

上午9:45 – 10:00

茶歇
Break

上午10:00 – 11:30

中美离婚法律及财产分割实务

The Differences of Getting a Divorce in the U.S. and China, Including the Use of Pre-Marital and Post-Marital Agreements and the Importance of How Title is Held

本环节将深入剖析中美两国在离婚程序中的共性与差异，涵盖法律框架及文化背景的对比。重点探讨“首次起诉规则”的实务意义、不同司法管辖区的优劣势选择，并解析离婚过程中法律身份解除、财产分割、子女抚养权及配偶赡养费等关键议题的预期结果与应对策略。

This session will analyze the similarities, the legal and cultural differences in getting a divorce in the United States and in China. Learn about the importance of the first to file rules, which jurisdiction is more favorable for your client and what to expect as an outcome regarding dissolution of legal status, property division, child custody and spousal support issues, and more.

演讲嘉宾: Speakers:

Jinna Kang 律师 Jinna Kang, Attorney

Steve Yoda 律师 Steve Yoda, Attorney

张力 律师 Li Zhang, Attorney

上午11:30 – 11:45

问答环节

Questions and Answers

上午11:45 – 12:00

茶歇
Break

上午12:00 – 下午1:30

午餐(主办方致辞)

Luncheon

午餐会主持人致辞

Luncheon Host Remarks

下午1:30 – 2:30

中美联合研讨会——全球追踪

Joint China/U.S. Workshop Session - Global Track

中美经济趋势对财富传承的影响

Current Developments and Recent Trends Between China and the U.S. Affecting Wealth Transfer Planning

本环节将探讨当前中美两国影响财富传承规划的最新动态与趋势，解析两国在利率水平、国民生产总值、金融市场及房地产领域的动向，并深入分析这些趋势对中美财富传承策略的具体影响。

This session will discuss the current developments and recent trends between China and the United States affecting wealth transfer planning. Learn about where each country's Interest Rates, GDP, Financial Markets and Real Estate Markets are trending and how it can affect wealth transfer planning in China and in the United States.

演讲嘉宾: Speakers:

葛多琳 董事總經理 Doreen Ge, Managing Director

許仲翔 金融學博士、教授、美國華美銀行首席經濟學家
Jason Hsu, PhD, Professor of Finance, Chief Economist for East West Bank
倪軒璐 董事總經理、注册會計師 Lucy Ni, Managing Director, CPA

下午2:30 – 3:30

中美聯合研討會——全球追蹤
Joint China/U.S. Workshop Session - Global Track

解码美国关于外国信托的税法
Decoding U.S. Tax Laws for Foreign Trusts

外国信托在国际财富传承与资产管理中扮演着关键角色。本环节将全面解析外国信托的相关规定，内容涵盖信托的定义、外国赠与人信托与非赠与人信托的区别及、其在所得税及遗产与赠与税方面的影响，并深入探讨此类信托对设立人及受益人的税务影响。讲座还将说明关键的报税义务，确保符合美国税法规定。与会者将习得有效管理外国信托的实务知识，掌握优化税务结构的策略，并能有效应对跨境继承规划中的复杂挑战。

Foreign trusts are a pivotal component in international wealth transfer and asset management. This session provides a comprehensive overview of foreign trusts, beginning with their definition and distinguishing between foreign grantor and non-grantor trusts. Explore the income tax and estate and gift tax implications associated with these trusts, gain insights into how they affect both the trust creators and beneficiaries. This session will also cover essential tax filing requirements, ensuring compliance with U.S. tax rules. Participants will acquire the knowledge needed to effectively manage foreign trusts, optimize tax outcomes, and navigate the complexities of cross-border succession planning.

演讲嘉宾: Speakers:

Danilo Santucci 律师 Danilo Santucci, Attorney
Peter Trieu 律师 Peter Trieu, Attorney

下午3:30 – 4:00

茶歇 – “欧哈纳”茶点社交 (喜来登威基基酒店)
Break – Ohana Tea and Cookies, Sheraton Waikiki

下午4:00 – 5:00

中美聯合研討會——全球追蹤
Joint China/U.S. Workshop Session - Global Track

当世界相遇：家族信托与国际投资协定保护
Where the Worlds Collide: Family Trusts and International Investment Treaty Protections

高净值人士及其家庭在进行财富传承规划时，旨在保障家族投资并实现代际财富的税务高效传承。对全球性家庭而言，税务与信托架构中最常考虑的因素之一是如何选择设立信托的司法管辖区。此外，了解双边投资协定 (BITs) 的内容，对于决定信托设立地点及其架构也至关重要，以确保信托的投资利益获得有效保护。本环节将介绍双边投资协定的基本概念，并解读遗产与税务规划专业人士在为客户端选择管辖区及保护信托资产时应了解的关键事项。

High net worth individuals and their families engage in wealth transfer planning to protect their family's investments and to ensure the most tax-efficient transfer of inter-generational wealth. For global families, the focus is often on selecting the right jurisdiction as it relates to

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tax and trust planning. It is also important to understand bilateral investment treaties (“BITs”) when deciding where to incorporate trusts and how to structure them, so as to protect the trust’s investment interests. This session will discuss the basics of BITs and what estate and tax professionals need to know in order to select and navigate the best jurisdiction and to protect their clients and the trusts’ assets in those jurisdictions.

演讲嘉宾: Speakers:

卢凯谊 諮詢規劃與信託服務主管

Alvina H. Lo, Head of Advice Planning & Fiduciary Services

Viren Mascarenhas 律師 Viren Mascarenhas, Attorney

下午5:30 – 7:30

HTI晚间活动 (屋顶, 希尔顿夏威夷村)

HTI Evening Event, Rooftop, Hilton Hawaiian Village

下午8:00 – 12:00

会后活动 – After Hours 卡利亚塔总统套房 (希尔顿夏威夷村)

Presidential Suite at the Kalia Tower, Hilton Hawaiian Village

周三, 11月5日

WEDNESDAY, November 5

上午7:00 – 8:00

自助早餐 (喜来登威基基酒店)

Continental Breakfast, Sheraton Waikiki

上午8:00 – 9:30

跨境财富传承争议解决 (檀香山厅, 喜来登威基基酒店)

Cross Border and Multi Jurisdiction Wealth Transfer Litigation
(Honolulu Room, Sheraton Waikiki)

本环节将深入解析涉及中国高净值家庭的跨境重大财富传承诉讼案例, 重点探讨以下内容: 当前诉讼中的核心争议焦点 (如资产归属、遗嘱效力及继承权纠纷)、司法管辖地的战略性选择对案件结果的关键影响、跨境诉讼中常涉及的辅助司法管辖权联动问题, 以及如何通过系统性策略高效应对多法域诉讼的复杂挑战。

This session will analyze cross-border high stakes wealth transfer litigation involving Chinese National Families. Learn about the areas of conflict being litigated, how the venue of the litigation can be critical, how cross-border litigation can often involve ancillary jurisdictions and how litigation involving multiple jurisdictions can best be handled.

演讲嘉宾: Speakers:

周斯黛西律师 Stacie Chau, Attorney

万利律师 Li Wan, Attorney

上午9:30 – 9:45

问答环节

Questions and Answers

上午9:45 – 10:00

茶歇

Break

上午10:00 – 11:30

中美高净值客户实务挑战与解决方案

Practical Cross-Border Wealth Transfer Issues for Chinese High Net Worth
Individuals/ Families and How to Solve Them

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

本环节将探讨中国高净值个人及家庭在中美两国持有、转移及控制资产时面临的常见及非典型问题，涵盖可能出现的挑战与障碍，并解析如何通过实务策略有效应对与解决。通过具体案例与真实情境分析，深入探讨跨境资产管理的复杂性，包括法律框架差异、税务合规风险及资产保护机制的实际操作路径，为参与者提供兼具理论深度与实践价值的解决方案。

This session will discuss the common and sometimes not so common issues that arise for High-Net-Worth Chinese Individuals and Families involving owning, transferring and controlling assets in China and in the United States. Learn about the challenges and obstacles that may arise and how to practically address and resolve them. Specific and real-life examples will be used to facilitate the discussion.

演讲嘉宾: Speakers:

曹逸彦 税法律师 Yiyan Cao, Attorney

李静律师 Jing Li, Attorney

上午11:30 – 11:45

问答环节

Questions and Answers

上午11:45 – 12:00

茶歇 Break

上午12:00 – 下午1:30

午宴 (主办方致辞)

Luncheon

午餐会主持人致辞

Luncheon Host Remarks

下午1:30 – 2:30

中美联合研讨会——全球追踪

Joint China/U.S. Workshop Session - Global Track

今日在此，明日远去：影响临时居民的所得税与财富转移税问题

Here Today, Gone Tomorrow: Income and Wealth Transfer Tax Issues Affecting Temporary Residents

本环节将重点介绍临时居民所面临的关键所得税及财富传承税务问题。您将了解“临时居民”的定义、适用于其个人及其所收购资产的不同的税法规定、如何进行税务筹划以减少税负，以及如何终止其美国居民身份。讲者还将深入探讨居住身份、税法制度与各类可收购资产之间的复杂互动关系，帮助与会者掌握临时居民在财富规划中需面对的核心税务挑战。

This session will identify the most important income and wealth transfer tax issues facing temporary residents. Learn about who is a temporary resident, the different tax rules that apply to them and the assets they acquire/buy; how to plan to minimize taxation; and how to terminate residency. Understand the fascinating inter-relationship between residency, the tax rules, and the various assets that may be acquired.

演讲嘉宾: Speakers:

Agnes Han 美国税务顾问 Agnes Han, Tax Consultant

Michael J. Karlin 律师 Michael J. Karlin, Attorney

Patrick Martin 律师 Patrick Martin, Attorney

下午2:30 – 3:30

中美联合研讨会——全球追踪

Joint China/U.S. Workshop Session - Global Track

新加坡、香港与美国信托条款差异

Major Trust Drafting Style and The Difference Between Singapore, Hong Kong and the U.S.

本环节将深入剖析新加坡、香港及美国在信托起草风格上的差异，探讨各司法管辖区的共性信托条款、专属条款设计及其独特实践，并解析三地司法体系如何通过法律框

架与判例实践为财富传承提供支持。通过对比三地信托文件中的标准化条款(如受益人权益分配、受托人职责)与特色条款(例如新加坡的保留权力信托、香港的离岸信托税务优化机制及美国的 dynasty trust 设计),结合司法判例对财富转移效力的实际影响,系统阐释不同法域下信托工具在资产保护、税务规划及代际传承中的差异化应用场景与策略选择。

This session will analyze the style differences between Singapore, Hong Kong and the United States in drafting a trust. Learn about the common trust provisions each jurisdiction has in common, the specific and unique provisions in each jurisdiction and how their respective judiciary facilitates the transfer of wealth. By comparing standardized clauses (such as beneficiary interest distribution and trustee duties) and distinctive clauses (e.g. Singapore's reserved powers trusts, Hong Kong's offshore trust tax optimization mechanisms, and the U.S.'s dynasty trust structures) in trust documents across these three jurisdictions, and analyzing their practical impact on wealth transfer through judicial precedents, this session will discuss the different scenarios and strategic choices of trust structures in asset protection, tax planning and intergenerational wealth transfer under different legal frameworks.

演讲嘉宾: Speakers:

吕以宽 律师 Ivan Lu, Attorney

沈书平 财富顾问 Shu-Ping Shen, Wealth Advisor

张薇律师 Wei Zhang, Attorney

颜正诒 律师 Aaron Yen, Attorney

下午3:30 – 4:00

高级茶歇:葡萄酒与奶酪品鉴(喜来登威基基酒店)

Break – A Gathering Wine and Cheese Sampling, Sheraton Waikiki

下午4:00 – 5:00

中美联合研讨会——全球追踪

Joint China/U.S. Workshop Session - Global Track

守护美国资产:外国投资者的有效架构策略

Safeguarding U.S. Assets: Effective Structuring for Foreign Investors

外国人持有美国资产需遵循一系列关键监管框架,这些法规旨在保障国家安全与经济利益。其中,《外国人投资美国不动产税法》(FIRPTA)规定,外国投资者在转让美国不动产时须承担相应税负;而美国外国投资委员会(CFIUS)则负责审查可能对国家安全构成威胁的交易,尤其是涉及敏感行业的投资。此外,美国政府对数据隐私和安全有严格规定,包括大规模数据收集的相关规则,这些都将影响有意收购涉及个人或敏感数据企业的外国投资者。本环节将探讨如何应对这些监管限制,以及外国投资者如何通过信托、公司实体等架构来有效缓解这些规定所带来的影响。

Foreign ownership of U.S. assets is subject to several critical regulatory frameworks designed to protect national security and economic interests. Notably, the Foreign Investment in Real Property Tax Act (FIRPTA) imposes tax liabilities on foreign investors involved in the disposition of U.S. real property,

中美联盟项目 CHINA-U.S. ALLIANCE PROGRAM

and the Committee on Foreign Investment in the United States (CFIUS) plays a pivotal role in evaluating transactions that may pose national security risks, particularly in sensitive sectors. Additionally, the U.S. government has stringent data privacy and security regulations, including bulk data collection rules, which affect investors looking to acquire businesses handling even small amounts of personal or sensitive data. This session will discuss how to navigate these restrictions and how foreign investors can utilize structures such as trusts and corporate entities to help mitigate the impact of these restrictions.

演讲嘉宾: Speakers:

Robert Barton 律师 Robert Barton, Attorney
Chris Nason 律师 Chris Nason, Attorney

下午5:30 – 7:30 HTI闭幕晚宴 (君主宴会厅, 皇家夏威夷酒店)
HTI Evening Event, Great Lawn, Hilton Hawaiian Village

下午8:00 – 12:00 会后活动 – After Hours 卡利亚塔总统套房 (希尔顿夏威夷村)
Presidential Suite at the Kalia Tower, Hilton Hawaiian Village

周四, 11月6日
THURSDAY, November 6

上午7:00 – 8:00 自助早餐 (喜来登威基基酒店)
Continental Breakfast, Sheraton Waikiki

上午8:00 – 1:30 HTI美国项目 (可选, 主宴会厅)
HTI US Program (Optional), Sheraton Waikiki

您也可以选择参加美国夏威夷税务研讨会的周四会议 (仅支持英语)

As an option, feel free to join the US Hawaii Tax Institute Conference's Thursday sessions (in English only).

*项目详情请参阅美国夏威夷税务研讨会 (HTI) 项目手册。

*For program details, please refer to the U.S. HTI program brochure.



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重要信息 IMPORTANT INFORMATION

(Register Online) 网上注册: www.hitaxinstitute.org

注册费用

中美联盟项目通行证 \$1,200

HTI特别套餐:酒店和项目通行证 \$2,700

(本HTI特别套餐将包括在希尔顿夏威夷村的5天/4晚住宿,每日欧陆式早餐和午餐,冰淇淋社交活动(周一),茶点和饼干(周二),葡萄酒和奶酪(周三)晚间社交活动以及非工作时间贵宾总统套房。)

酒店信息 (HOTEL INFORMATION)

位于夏威夷檀香山卡利亚路2005号的希尔顿夏威夷村将作为第62届夏威夷税务研究所的指定会议酒店。希望在酒店额外住宿的中美联盟注册人员,请使用HTI提供的优惠团体价格预订,每晚390美元,包含税费和度假村费用。任何额外的住宿将在注册人员入住时进行计费。

不予退款

资料(MATERIALS)

每位注册参会者可提前下载和/或打印所有项目材料。

本套餐仅在10月5日之前或客房仍有余量时有效。

请立即访问 www.hitaxinstitute.org 预订您的套餐。

有关日美联盟项目的详细信息也可在 www.hitaxinstitute.org 上找到。

联系信息

电话 Telephone: (808) 540-3931

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夏威夷税务研讨会已经走向绿色之路。设有充电插座。

请发送邮件至infor@hitaxinstitute.org,以便收到有关公告和更新的宣传册。

IMPORTANT INFORMATION

REGISTER ONLINE: www.hitaxinstitute.org

REGISTRATION COSTS

China-US Alliance Program Pass	\$1,200
Special HTI Package: Hotel and Program Pass	\$2,700

This special HTI Package will include 4 nights/5 days at Hilton Hawaiian Village, daily continental breakfasts and lunches, ice cream social (Monday), tea & cookies (Tuesday), wine & cheese (Wednesday) evening networking events and after hours VIP Presidential room access.

HOTEL INFORMATION

Hilton Hawaiian Village located at 2005 Kalia Road, Honolulu, Hawaii will be the hotel accommodations for the 62nd Annual Hawaii Tax Institute.

For only China-US Alliance registrants wishing to stay additional hotel nights, please book your reservations using HTI's discounted group rate of \$390/night inclusive of taxes and resort fees. Any additional nights will be charged to the registrant upon check in at the hotel.

NO REFUNDS

MATERIALS

Each Registrant will have access to download and/or print all materials in advance of the program.

This package will be available only until October 5th or while rooms remain available.

Please go to www.hitaxinstitute.org to reserve your package deal today.

Detailed information regarding the China-US Alliance program is also available at www.hitaxinstitute.org.

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The Hawaii Tax Institute has gone green.
Recharging outlets are available.

Please send an email to info@hitaxinstitute.org to receive announcements and future brochures by email.





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