

# R.J. Yule & Company

## Expatriate Tax Services Specialists

### Preparation of U.S. Tax Returns & Expert Advice on U.S. Expatriate Tax Issues

R. J. Yule & Company specializes in providing tax compliance & planning services to U.S. individuals and companies that work outside of the United States ("Expats"). We also provide tax compliance & planning services to foreign nationals who come to work in the United States ("TCNs").

Outside of the "Big 4" accounting firms, expert quality Expatriate and TCN tax services are difficult to find. But when you work with a "Big 4" accounting firm you are a very small client in a very large bureaucracy.

What R. J. Yule & Company gives you that you can't find in the "Big 4" are tax professionals who will personally & individually provide you with customized, quality Expatriate tax advice.

Roger Yule, CPA, the face and driving force behind our company, has been providing Expatriate tax services since 1985. There are very few Expatriate or TCN tax problems that Roger hasn't seen. When you work with R.J. Yule & Company you always know who you are dealing with and that your tax matters will be given the personal attention that they deserve.

***"In this world nothing can be said to be certain, except death and taxes."***  
*Benjamin Franklin, 1789*

*Faraway places can be wonderful and exciting places to work & live. Your Expatriate work experience can be both financially and personally rewarding. The personal rewards are up to you.*

*Let R.J. Yule & Company help you keep your experience financially rewarding by allowing us to advise you on the tax costs and risks involved in working abroad.*



### Questions R.J. Yule & Company can help with...

- *How will the U.S. tax my income while I'm abroad?*
- *Do I have to file a U.S. return when I live abroad & when is it due?*
- *What income is reported & taxed in which country?*
- *What tax credits are available to offset U.S. taxes?*
- *Who will prepare my U.S. tax returns?*
- *What about Social Security and Unemployment Compensation?*
- *How will becoming an employee of a foreign subsidiary impact me if my employment ends?*
- *What can I do to minimize my taxes but preserve the benefits of being a U.S. employee working abroad?*

## R. J. Yule & Company, Ltd.

10179 W. Lincoln Hwy.  
Frankfort, IL 60423  
+01-815-806-1040 office • +01-815-806-1440 fax  
Roger@RJYule.com  
[www.rjyule.com](http://www.rjyule.com)

Many of our clients have relied on us for years...

*"I have now worked internationally for over a decade. During that time I have had Roger prepare my tax returns, initially as a company provided service and recently at my own expense. Roger has always been fair, complete and prompt with his return preparations. He's gone out of his way to show that he actually cares about me as a person. I recommend Roger to anyone. You will be satisfied."*

*Jim A. Christman (Expat)  
Chicago Bridge & Iron Company.*

*"Roger has handled my taxes since 1991. He saved me when the IRS took about \$2,000 from my bank account over a reporting issue while I was on a project in St. Croix. I'd thought I could manage my taxes with a software program. Roger did his homework and was patient. The IRS ended up cutting me a check for the entire amount they'd taken! Roger has my business for as long as he wants it."*

*Tim Mahagin (Expat)  
Chicago Bridge & Iron Company*

*"Roger and his firm have been our tax consultants for several years. They are responsible for tax filing for the entire family. Roger is very knowledgeable and has provided good advice. He is also a very engaging and friendly person. We enjoy working with him."*

*Brigitte Morel (TCN)  
Korn/Ferry International*

### You can benefit from certain tax advantages while on foreign assignments...

But your tax preparer must be well-versed in the tax law that affects foreign assignments. While your local CPA may be the ideal person to prepare your US tax return when you worked in the U.S., once you're abroad it becomes a totally different ballgame. Internal Revenue Code §911, the Foreign Earned Income Exclusion, allows Expats to exclude up to \$91,500 for 2010. The Foreign Housing Exclusion, when used properly, can significantly increase that exclusion, depending on the Expat's foreign living location. At R.J. Yule & Company we have the experience to prepare complex Expat tax returns.

### Foreign taxes that you pay or your company pays on your behalf can be used to reduce or eliminate U.S. tax liability...

But, the extent to which an Expat can benefit from payment of foreign taxes depends on a complex formula and the interplay of that formula with the foreign income exclusion rules. It takes a tax professional with extensive experience—experience gained in doing more than one or two Expat returns in a year—to properly use these tax rules to your benefit.

### We review multiple possible scenarios to make sure you are at the lowest tax legally possible...

We provide professional services typically found only with the "Big 4" firms, with the friendly, local, small-town firm attitudes and with reasonable fees. For Expats, our fees typically are \$500 - \$700, based on the complexity of the situation and the numbers of investments involved.

### Let R.J. Yule & Company give you a helping hand while you are abroad. We work for you not your employer or the IRS...

We prepare between 150 and 200 Expat tax returns each year—your local CPA may only see one or two. Our familiarity with the Expat rules means no surprises & it allows us to work with you to minimize your tax. We make sure you pay the lowest tax possible.

### Download our free organizer or contact us today...

You can download a free organizer from our website, at [www.rjyule.com](http://www.rjyule.com). You can also e-mail Roger directly at [Roger@RJYule.com](mailto:Roger@RJYule.com) or call us at +01-815-806-1040. For more background on Roger you can also go to his LinkedIn profile at <http://www.linkedin.com/in/rogerjyule>. We look forward to hearing from you.



*Roger will roll up his sleeves to help you with your tax problems whenever you need him.*

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