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Charles M. Bruce is a partner in the law firm of Moore & Bruce, LLP. His practice is principally comprised of international tax planning and compliance matters. At various times he was Adjunct Professor of Law, Graduate Law Program, Georgetown University Law Center; Chairman, Annual Institute on Multinational Taxation, (sponsored by Georgetown University Law Center and the Chamber of Commerce of the U.S.); Visiting Professor, ***Institut für Ausländisches und Internationales Finanz- und Steuerwesen,*** Hamburg University, Hamburg, Germany; Attorney-Advisor (Law Clerk), Judge Howard A. Dawson, Jr., United States Tax Court. From 1977 to 1979, he served as Tax Counsel at the United States Senate Finance Committee. Currently he is Vice-Chair of the American Bar Association, Section of Taxation, Committee on Foreign Activities of U.S. Taxpayers; from 1996-1997, he chaired the Task Force on International Trusts of that Committee.

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He has authored or edited a number of books and articles including: ***United States Taxation Of Foreign Trusts*** (Kluwer Law International, 2000); ***U.S. IRS International Tax Compliance Information*** (6 Volume Treatise; Kluwer, 1992) (Editor); "Constraints On Cross Border Takeovers And Mergers," A Report by The Section on Business Law, International Bar Association for International Capital Markets Group, reprinted in ***Int'l Bus. Lawyer*** (Feb. 1991); Tax Management Portfolio, 264–4th, ***Foreign Sales Corporations*** (1988) (Co-author); "Taxation of the International Seabed," Introductory Notes to IFA Seminar Paper, (Kluwer, 1981); "Liquidations and Reorganizations; Madison Square Garden and Kass," 30 ***Tax Law Review*** 303 (1975).

Moore & Bruce, LLP is a law firm specializing in international taxation, private client work, trade and customs law, legilative and administrative representation, and "white-collar" defense litigation.

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This Guide is not intended as a comprehensive treatment of the U.S. withholding tax rules. It is, instead, a summary of those aspects of these rules that are most relevant for persons making payments that may be subject to withholding, fiduciaries that act for recipients of such payments, custodians of assets that perform back and/or middle office operations, and, with special regard to trusts, estates and similar entities, settlors, beneficiaries, trustees, and trust officers.

This Guide was first published in June 2000 and revised periodically thereafter. The date of this edition is September 1, 2002. Information herein is subject to change.

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Thanks go to Mary K. Bruce for proof-reading and Julie M. Sanford for reformatting the text and appendices.

Readers' comments and corrections would be greatly appreciated. Please send these to jsanford@mooreandbruce.com. Updates are posted at http://www.mooreandbruce.com.