

MAC 8227: International Tax

The course will address the principal elements of the U.S. taxation of international transactions, including both the way in which individual and corporate foreign taxpayers are taxed in the United States (Inbound Taxation) and the way in which U.S. individual and corporate taxpayers are taxed on income earned in other countries (Outbound Taxation). The first half of the course will focus on inbound investment. Topics will include jurisdiction to tax, residency, character and source of income, structure for taxing passive and business income, and introduction to tax treaties. The second half of the course will focus on outbound investment. Topics will include anti-deferral provisions such as subpart F, foreign tax credits and credit limitation, introduction to taxation of outbound transfers of property, and the impact of transfer pricing rules and tax treaties. The course explores the fundamental concepts of international taxation through a rigorous application of authorities to problems and reinforces the conceptual underpinnings of international taxation principles through the integration and application of modeling techniques to be used for problem solving.

Credits: 3.0