**LAW 7615 INTERNATIONAL TAXATION II (LL.M.) - LAW**

TENTATIVE SYLLABUS - Spring 2018

Professor Yariv Brauner

Tuesday, 13:00, Class Room 360

2 credit hours

Office: Room 325

Office hours: Tues., 11:00 A.M. - noon Tel: (352) 273-0949

and by appointment e-mail: brauner@law.ufl.edu

**Required Texts**

(1) Boris Bittker & Lawrence Lokken, Fundamentals of International Taxation, 2017/2018. Ed. + Sixth edition study problems (Lokken & Gianni).

(2) Code and Regulations, up to date – any format will do.

**COVERAGE**

The primary focus of this course is the structure of the international taxation provisions of the Internal Revenue Code, which provides the rules governing taxation of foreign residents investing in the United States.

**CLASS PREPARATION**

All reading assignments in the text automatically include careful study of all sections of the Internal Revenue Code and Regulations cited at the beginning of the assigned Chapter sections throughout the text. You should also **prepare in advance *in writing* your analysis of all assigned study problems**, including citations to relevant authority and any necessary calculations that are coordinated to the assigned reading. We will cover as many of the problems as we can in class, but there is no guarantee that we will have the time to examine the answer to every question in detail. The level of preparation of answers to the problems determines the extent to which we have time to examine them in class. You are expected to be prepared every day and actively to participate in class discussion. Adequate preparation and class discussion requires that you be prepared specifically to discuss the application of the law to the particular facts of the study problems. It is my practice randomly to call on students as well as to accept volunteer answers. It is important that you be prepared to discuss in detail your proposed solutions to the discussion problems.

I recommend that everyone join a study group within which you can compare your tentative answers to the problems and refine them. If you are still struggling to understand the material after the relevant class, come see me in my office.

**QUESTIONS AND OFFICE HOURS**

On most days I will stay after class if I can to answer questions. You may ask questions about any material that we have covered to date. I have regular office hours, and in addition am available almost anytime on a drop-in basis. If you want to schedule an appointment, please e-mail me. Do not e-mail me substantive questions to be answered by email.

**EVALUATION**

Grades will be assigned based on a final examination (70%) and contribution in class (30%). The format of the examination will be problem solving essays. The grade will be based on the demonstrated understanding of the principles of law covered in materials and in class and their application according to the course objectives section of this syllabus. Little credit will be given for merely reciting rules of law or spotting issues. Your answer must be specifically directed to the facts and the question that you have been asked and should resolve the issues and explain the legal reasoning underlying your resolution of the issues.

Grades will be adjusted for unexcused absences.

**ATTENDANCE**

Regular and punctual attendance at classes is required. I do take attendance by recording it on the seating chart. Any student with more than five unexcused absences will be excluded from the examination. Please e-mail me to request an excused absence.

**STATEMENT RELATED TO ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES**

Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.

**ACADEMIC MISCONDUCT**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

**RESCHEDULED CLASSES**

Several scheduled classes will be rescheduled. Please pay attention to changes in the tentative schedule as well as assignment changes made by me in class or by email.

**COURSE OBJECTIVES**

1. Learn to carefully read the Code and Regulations.

2. Learn the vocabulary, i.e., “tax jargon,” and use it precisely and accurately.

3. Lean to apply the law to the particular facts.

4. Learn to explain the precise reason, applying the Code, Regulations, and relevant case law and Revenue Rulings for each and every answer to each and every issue presented by any fact pattern. Remember that “public policy” considerations that are often applied in other areas of the law are less significant in resolving tax issues.

5. Learn how to distinguish situations that have a single clear answer from those in which the answer is ambiguous.

6. Understand that descriptions of the facts, whether in problems or as explained by clients may use a word in its colloquial sense when the word has a different meaning as a legal term of art. Remember that the same word can have different meanings in different doctrinal areas of law, and that different words used in different doctrinal areas of law can be synonyms for analogous legal conclusions.

**ASSIGNMENTS *(tentative)***

***Unit I***

Introduction (2-3 classes)

Text, Ch. 65

Problems as assigned from one class to another.

***Unit II***

Ch. 67, review Ch. 73 (studies in the first semester)

Problems as assigned from one class to another (expect 1-2 subchapters each class).

***Unit III***

Novelties in the Tax

TBA

***Unit IV***

Foreign Currencies

Ch. 74

Problems as assigned from one class to another (expect 3-4 subchapters each class).