

TAX TREATIES Class One Reading Assignment:

Please read the Rosenbloom article,

H. David Rosenbloom, “United States Tax Treaty Policy: An Overview,” University of Miami School of Law Institutional Repository (1981), available at https://repository.law.miami.edu/cgi/viewcontent.cgi?article=1716&content=fac_articles

Also, please look up the most-recent U.S. Model Income Tax Treaty – practice finding it on the internet (the syllabus contains a link), and read as much of it, as you can. CAUTION – I do **not** expect you to digest the entire Model Treaty in one sitting – for now, just familiarize yourself with the Model.

Please read *Amodio v. Commissioner*, 34 T.C. 894 (1960), available at <https://www.leetcode.com/decision/196092834cmtc8941838>

Another useful article (optional): Ariane Pickering, “Why Negotiate Tax Treaties,” Papers on Selected Topics in Negotiation of Tax Treaties for Developing Countries, Paper No. 1-N (May 2013), available at https://www.un.org/esa/ffd/wp-content/uploads/2013/05/20130530_Paper1N_Pickering.pdf