

**International Tax Policy Practicum
Course # LAW 7931**

Professor Mindy Herzfeld

**University of Florida Levin College of Law
Graduate Tax Program**

Syllabus

Spring Semester 2019

International Tax Policy Practicum
Course # LAW 7931
Section xxx

Professor Mindy Herzfeld

Office: 325C

Phone: 352-273-0932

Office Hours: Tuesday 11:00 am.-1:00 p.m. or by appointment

A. Course Materials: The required reading can be accessed through links provided below or is posted on Canvas.

B. Topics: This is a practical research seminar focused on producing a work product for international organizations or governments relevant to current questions of international tax policy and international tax rules under consideration.

C. Grade: Your grade will be based as follows:

50% of the grade will be based on the quality of the final work product

50% of the grade will be based on contributions to the course, including participation in class, draft papers, meeting deadlines, and working with classmates

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

D. Reading Assignments. There will be reading assigned dependent on which policy topic is chosen by each student. This reading is mandatory as will be required to contributing to final outcome of the course. There may also be additional reading depending on the speaker of the week.

The research and reading you are doing for the course policy papers is expected to take you approximately 5 hours each week.

E. Summary of the Course

This is a practical policy seminar, focused on producing group papers of relevance to the international tax policy community and the U.S. Treasury and IRS. The topics will be divided among the students, who will each be expected to contribute to the final group product. Students will be required to attend the weekly seminar meeting to discuss progress with their research. Additional readings will be assigned, and additional guest speakers selected, based on research topics chosen by students.

This year, a potential list of projects includes:

- Comments on proposed IRS regulations under section 59A (BEAT) (proposed regulations expected to be issued later this year)
- Comments on proposed IRS regulations under section 163(j) (proposed regulations expected to be issued this year)
- Comments on proposed IRS regulations under section 250 (proposed regulations expected to be issued later this year)
- Considerations relevant to adoption of carbon tax relevant for developing countries (see outline of issues in UN tax committee document http://www.un.org/esa/ffd/wp-content/uploads/2018/08/CRP14_Environmental-tax-issues.pdf)
- Considerations relevant to digital tax administration and taxation of cryptocurrencies
- Considerations relevant to taxation of digital economy.

Other topics that are of strong interests to students may also be considered.

The course will include regular consultations with policy officials from government organizations and international organizations, TBD depending on the projects selected.

Depending on projects chosen, student interest, and applicable timelines, there may be opportunity to present the outcomes at either consultation meetings of government or international organizations.

F. Objectives of the course

This course is intended to introduce students with the issues of relevance in international tax policy today, and to enable them to make a meaningful contribution to the international tax policy discussion by producing a paper for consideration by governmental or intergovernmental bodies.

G. Learning Outcomes:

- Identify issues of relevance to international tax policymakers today
- Learn to research issues of contemporary relevance to international tax policy
- Develop writing skills relevant to communication with policy makers and tax practitioners
- Develop presentation skills in group setting and over the web
- Contribute to international tax policy discussions in meaningful way
- Contribute to development of U.S. international tax rules

Required Course Materials :

Required readings will be assigned throughout the course. There are no required textbooks.

Reference Materials. Reference materials are indicated below and will be posted on Canvas.

Office Hours. My office hours for Spring 2019 are Tuesday 11AM-1PM. If you have questions, please contact me at Room 325C, or by text at 202.821.2403, or by email at herzfeld@law.ufl.edu.

Reference Materials

1. Digitalized Administration: UK HMRC, *Overview of Making Tax Digital* (July 2017) <https://www.gov.uk/government/publications/making-tax-digital/overview-of-making-tax-digital>
2. Michael Durst, *The OECD's BEPS Project and Lower Income Countries*, 90 Tax Notes Int'l 1157 (Jun. 4, 2018)
3. Mindy Herzfeld, *Should the OECD Take Over the Tax World?*, 82 Tax Notes Int'l 1032 (Jun. 13, 2016)
4. New York State Bar Tax Section Report on GILTI, available at https://www.nysba.org/Sections/Tax/Tax_Section_Reports/Tax_Reports_2018/1394_Report.html (May 4, 2018)
5. New York State Bar Tax Section Report on Section 163(j), available at https://www.nysba.org/Sections/Tax/Tax_Section_Reports/Tax_Reports_2018/1393_Report.html (Mar. 28, 2018)
6. New York State Bar Report on BEAT, available at https://www.nysba.org/Sections/Tax/Tax_Section_Reports/Tax_Reports_2018/1397_Report.html (Jul. 16, 2018)
7. OECD, *Tax Challenges Arising from Digitalization, Interim Report 2018* (Mar. 2018), available at <http://www.oecd.org/ctp/tax-challenges-arising-from-digitalisation-interim-report-9789264293083-en.htm>

Week 1: Tuesday, January 8

Consultations with: Member of OECD secretariat; Member of UN Staff; U.S. Treasury official

Readings:

United Nations Comm. of Experts on International Cooperation in Tax Matters, *Report on the sixteenth session (14–17 May 2018)*, available at:

http://www.un.org/ga/search/view_doc.asp?symbol=E/C.18/2018/7

OECD Secretary General Report to G20 Finance Ministers and Central Bank Governors (Buenos Aires, Mar. 2018), available at: <http://www.oecd.org/ctp/OECD-Secretary-General-tax-report-G20-Finance-Ministers-Argentina-March-2018.pdf>

Week 2: Tuesday, January 15

Consultations with current / former representatives from IRS; US Treasury; Bar Associations, others TBD

Assignment: Students to have chosen research projects for semester. Can be individual or in groups.

Week 3: Special Rescheduled Class Thursday, January 24

Guest lecture from John Stowell, VP of Tax, Disney, and incoming Chair of Tax Council Policy Institute, and Lyn Walker, Executive Director, Tax Council Policy Institute.

Readings: TBD depending on individual projects

Week 4: Tuesday, January 29

Outlines of projects due / comments on outlines; discussion of research agenda.

Readings: TBD depending on project

Consultation: TBD depending on topics chosen

Week 5: Tuesday, February 5

Discuss progress on research agenda, bibliographies, research materials.

Consultation: TBD

Week 6: Tuesday, February 12

Consultation: TBD

Week 7:

Sunday, February 17: First draft due

Tuesday, February 19

Discuss first drafts of papers / comments.

Week 8: Tuesday, February 26

No class meeting. Revisions to first drafts due Friday, Feb. 29.

Spring Break ***

Week 9: Tuesday, March 12

Group discussion of revised draft papers/projects.

Week 10: Tuesday, March 19

Consultation: TBD

Week 11: Tuesday, March 26

Second draft of papers due

Consultation: TBD

Week 12: Tuesday, April 2

Discussion of comments to second draft of papers.

Week 13: Tuesday, April 9

Final presentation of research topics

Week 14: Tuesday, April 16

Final presentations of research topics

Thursday, May 3

Final papers due

University Policy on Accommodating Students with Disabilities:

Students requesting accommodation for disabilities must first register with the Dean of Students Office (<http://www.dso.ufl.edu/drc/>). The Dean of Students Office will provide documentation to the student who must then provide this documentation to the Office of Student Affairs when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

University Policy on 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>.

****Netiquette: Communication Courtesy:** All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. [Describe what is expected and what will occur as a result of improper behavior] <http://teach.ufl.edu/docs/NetiquetteGuideforOnlineCourses.pdf>

Getting Help:

For issues with technical difficulties for E-learning in Sakai, please contact the UF Help Desk at:

- Learning-support@ufl.edu
- (352) 392-HELP - select option 2
- <https://lss.at.ufl.edu/help.shtml>

**** Any requests for make-ups due to technical issues MUST be accompanied by the ticket number received from LSS when the problem was reported to them. The ticket number will document the time and date of the**

problem. You MUST e-mail your instructor within 24 hours of the technical difficulty if you wish to request a make-up.

Other resources are available at <http://www.distance.ufl.edu/getting-help> for:

- Counseling and Wellness resources
- Disability resources
- Resources for handling student concerns and complaints
- Library Help Desk support

Should you have any complaints with your experience in this course please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

Class Preparation/Workload:

- Students should expect to spend, on average, approximately two hours preparing for every hour of class.
- It is anticipated that you will spend approximately 2 hours out of class reading and/or preparing for in class assignments for every 1 hour in class.