

SYLLABUS
INTERNATIONAL TAXATION
SPRING 2020
3 CREDIT HOURS

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PART 1: COURSE DETAILS

CONTACT INFORMATION

INSTRUCTOR

Instructor: Mindy Herzfeld

Office Hours: By appointment only

E-mail: herzfeld@law.ufl.edu

Best way to contact: E-mail

Reply policy: I will try and respond to e-mails within 24 hours. If you do not receive a reply to your email within a reasonable period of time, please send it again. Sometimes e-mail is captured by a SPAM filter, is addressed incorrectly, or simply does not get sent.

TECH SUPPORT

For technical support, please contact the Helpdesk at:

Phone: 800-472-8899

Email: support@lawstudentonline.com

COURSE DESCRIPTION

This course is a survey course in U.S. international taxation. We will begin with an introduction to the basic principles of international taxation, including jurisdiction, nexus, and source and the role of tax treaties. We will then focus on the taxation of non-U.S. persons with tax nexus in the U.S. and/or U.S. source income. We will conclude the course with an introduction to the taxation of U.S. persons with income from overseas, including the foreign tax credit, anti-deferral rules, and special incentives for foreign derived income.

PREREQUISITES

A basic course in federal income taxation. Corporate tax and or partnership tax is highly recommended, or, alternatively, coursework or experience with international business transactions.

COURSE GOALS

The goals of this course are to provide students with the following knowledge and skills:

- An overview of the U.S. international tax system, including the principles that apply to the taxation of non-U.S. persons investing into the U.S. and to U.S. persons with cross-border investments, as relevant primarily to individuals and business entities;
- Familiarity with the primary source materials relevant to addressing international tax matters;
- The ability to identify when a cross-border investment may implicate an international tax issue;
- A basic understanding of the interaction of U.S. tax rules with and non-U.S. tax rules;
- An understanding of the development of U.S. international tax rules and how these rules may further evolve.

PART 2: MATERIALS AND COURSE REQUIREMENTS

READINGS

REQUIRED TEXT

- Access to an Internal Revenue Code and Treasury Regulations, in whatever format desired, is required.
- Class readings will be assigned from Mindy Herzfeld, **International Taxation in a Nutshell, 12th ed.**
ISBN-13: 978-1684673469
ISBN-10: 1684673461
Textbook may be purchased online. It is available via [Amazon.com](https://www.amazon.com) at slightly different prices.

[NOTE that the 10th edition is out of date as a result of the tax law changes enacted in 2017 and that the 11th edition also doesn't incorporate the Treasury regulations promulgated in the past year. Most other international tax treatises are also out of date.]

REFERENCE MATERIALS

You can access any and all of these reference materials to supplement your understanding of particular technical issues. These are not required.

1. BNA Portfolios, US International Taxation series (portfolios are organized by topic and Code section)
2. Bittker & Lokken, Fundamentals of International Taxation (student edition 2019/2020)
3. Isenbergh & Wells, International Taxation (4th. ed. 2019)

TECHNOLOGY REQUIREMENTS

Students are expected to meet basic technology requirements to successfully participate in this online course. Failure to meet these requirements may cause problems accessing the course materials. It is the student's responsibility to ensure all requirements are met prior to the start of the course.

- Access to the Internet is required. While any browser can be used, Firefox and Chrome are recommended.
- Access to Desire2Learn and Zoom. See [Part 4: Accessing Course](#) for more details.
- You will need the capability to speak and hear so you can watch videos and participate in the live online office hours. Make sure that the device(s) you will be using have a microphone and speakers or that you have access to a headset. A webcam is optional but not required.
- Access to online databases such as Westlaw, Lexis, and RIA Checkpoint is helpful.

PART 3: COURSE SCHEDULE

Any change related to the course schedule will be communicated to the students through an announcement and by modifying this document.

Each module and the related discussion board will open at 12:00 am ET on the Saturday before the week in which the module is covered. **All assignments and Discussions are due by 11:59 pm ET on Sunday of the assigned week.**

Week	Topics	Readings	Assignments
Week 1 1/11-1/19	M01T01 U.S. International Taxation - Introduction	<ul style="list-style-type: none"> • Nutshell Chapter 1 • IRC Section 1 • https://www.bushcenter.org/publications/articles/2014/10/rethinking-international-tax-reform.html 	<ul style="list-style-type: none"> • M01 Discussion <ul style="list-style-type: none"> ○ Initial post due 1/16 ○ Response due 1/19
	M01T02 Taxing Systems -The Basics	<ul style="list-style-type: none"> • If you're really interested in this topic, try the following article: https://chicagounbound.uchicago.edu/cgi/viewcontent.cgi?article=2383&context=law_and_economics 	

Week	Topics	Readings	Assignments
Week 2 1/18-1/26	M02T01 Overview of Jurisdictional Rules	<ul style="list-style-type: none"> Nutshell Chapter 2 Cook v. Tait, 265 U.S. 47 (1924) IRC Sections 7701(a)(3), (a)(4), (a)(5), (a)(30) 	<ul style="list-style-type: none"> M02 Discussion 1 <ul style="list-style-type: none"> Initial post due 1/23 Response due 1/26 Problem Set 1 due 1/26
	M02T02 Jurisdiction - Individuals	<ul style="list-style-type: none"> IRC Sections 7701(b); 877A Treas. Reg. §§ 1.1–1(c) 	
Week 3 1/25-2/2	M02T03 Jurisdiction - Corporations	<ul style="list-style-type: none"> Treas. Reg. §§ 301.7701-1 301.7701-2; 301.7701-3 301.7701-4; 301.7701-5 	<ul style="list-style-type: none"> M02 Discussion 2 <ul style="list-style-type: none"> Initial post due 1/31 Response due 2/2 Problem Set 2 due 2/2
	M02T04 Jurisdiction – Non-Corporate Business Entities	<ul style="list-style-type: none"> Same as Topic 3 IRC Section 875 Form 8832 and instructions 	
Week 4 2/1-2/9	M03T01 Overview Source Rules	<ul style="list-style-type: none"> Nutshell Chapter 3 IRC sections 861; 862; 863; 865 Treas. Reg. §§ 1.861-1; 1.861–2; 1.861 3(a)(1), (2), (3)(i); 1.861 4(a),(b)(1); 1.861-8(a)(1) Bank of America v. United States, 680 F.2d 142 (Ct.Cl. 1982) Commissioner v. Piedras Negras Broadcasting Co., 127 F.2d 260 (5th Cir. 1942) (optional) 	<ul style="list-style-type: none"> M03 Discussion 1 <ul style="list-style-type: none"> Initial post due 2/6 Response due 2/9 Problem Set 3 due 2/9
	M03T02 Source of Interest Dividends		
	M03T03 Services		
Week 5 2/8-2/16	M03T04 Rents Royalties	<ul style="list-style-type: none"> Stemkowski v. Commissioner, 690 F.2d 40 (2d Cir. 1982) Boulez v. Commissioner, 83 T.C. 584 (U.S. Tax Ct. 1984) 	<ul style="list-style-type: none"> M03 Discussion 2 <ul style="list-style-type: none"> Initial post due 2/13 Response due 2/16 Problem Set 4 due 2/16
	M03T05 Source Gain		
Week 6 2/15-2/23	M04T01 FDAP Overview	<ul style="list-style-type: none"> Nutshell § 4.04 IRC sections 871; 881; 1441, 1442 	<ul style="list-style-type: none"> M04 Discussion <ul style="list-style-type: none"> Initial post due 2/20 Response due 2/23 Problem Set 5 due 2/23
	M04T02 Defining FDAP		
	M04T03 Withholding		
Week 7 2/22-3/1	M05T01 USTB	<ul style="list-style-type: none"> Nutshell Chapter 4 IRC sections 864; 882; 884; 897; 887 Treas. Reg. §§ 1.864-2; 1.864-3; 1.864-4; 1.864-5; 1.864-6; 1.864-7; 1.882-5 Lewenhaupt v. Commissioner, 20 T.C. 151 (Tax Ct. 1953) Handfield v. Commissioner, 23 T.C. 633 (Tax Ct. 1955) United States v. Balanovski, 236 F.2d 298 (2d Cir. 1956) 	<ul style="list-style-type: none"> M05 Discussion <ul style="list-style-type: none"> Initial post due 2/27 Response due 3/1 Problem Set 6 due 3/1
	M05T02 ECI		
	M05T03 FIRPA		
	M05T04 Branch Profits		
*Week 8 2/29-3/15	M06T01 Treaties Overview	<ul style="list-style-type: none"> Nutshell Chapter 5 2016 U.S. Model Treaty https://www.treasury.gov/resource-center/tax-policy/treaties/Documents/TreatyUS%20Model-2016.pdf Section 894 Reg. § 1.881-3 	<ul style="list-style-type: none"> M06 Discussion <ul style="list-style-type: none"> Initial post due 3/12 Response due 3/15 Problem Set 7 due 3/15
	M06T02 Treaties Investment Income		
	M06T03 Treaties Business Income		
	M06T04 Treaty Qualification		

Week	Topics	Readings	Assignments
Week 9 3/14-3/22	M07T01 Overview	<ul style="list-style-type: none"> Nutshell Chapter 7 Primary Source Reading: Sections 911; 245A; 250 	<ul style="list-style-type: none"> M07 Discussion <ul style="list-style-type: none"> Initial post due 3/19 Response due 3/22 Problem Set 8 due 3/22
	M07T02 Section 911		
	M07T03 Section 245A		
	M07T04 FDI		
Week 10 3/21-3/29	M08T01 FTC Overview	<ul style="list-style-type: none"> Nutshell Chapter 8 Sections 901, 904(a) and 904(d) Reg. § 1.901-2 	<ul style="list-style-type: none"> M08 Discussion <ul style="list-style-type: none"> Initial post due 3/26 Response due 3/29 Problem Set 9 due 3/29
	M08T02 Creditable Tax		
	M08T03 The Direct Credit		
Week 11 3/28-4/5	M09T01 CFC Regimes Overview	<ul style="list-style-type: none"> Nutshell Chapter 9 Sections 951, 951A, 952, 954, 957, 958 Reg. § 1.957-1; 1.958-1 	<ul style="list-style-type: none"> M09 Discussion 1 <ul style="list-style-type: none"> Initial post due 4/2 Response due 4/5 Problem Set 10 due 4/5
	M09T02 US Shareholders		
	M09T03 Defining a CFC		
Week 12 4/4-4/12	M09T04 Subpart F Income	None	<ul style="list-style-type: none"> M09 Discussion 2 <ul style="list-style-type: none"> Initial post due 4/9 Response due 4/12 Problem Set 11 due 4/12
	M09T05 Subpart F Inclusions		
	M09T06 GILTI Overview		
Week 13 4/11-4/19	M10 The Indirect Credit	<ul style="list-style-type: none"> Nutshell Chapter 10 IRC §§ 904, 960 Nutshell Chapter 9 IRC §§ 1291-1297 	<ul style="list-style-type: none"> M10 & M11 Discussions <ul style="list-style-type: none"> Initial post due 4/16 Response due 4/19 Problem Set 12 due 4/19
	M11 PFICs		
FINAL EXAM	The final exam must be taken during your school's final exam period. More information can be found in the Final Exam module in the course.		

*Includes Spring Break

PART 4: ACCESSING THE COURSE

TIME ZONES

Please note that this course is set up to run in the Eastern Time zone. Check the course schedule for all assignment deadlines. Modules close on Sundays at 11:59 pm ET.

Eastern	Central	Mountain	Pacific
11:59 pm	10:59 pm	9:59 pm	8:59 pm

Daylight Saving Time (DST) may impact when your assignments are due.

As a student in a distance education course, it is your responsibility to learn and observe the time deadlines for assignments. Work that is late because of time zone differences will not be accepted.

COURSE SITE (D2L)

The course will be taught entirely online in an asynchronous environment using the Learning Management System – Desire2Learn (D2L).

The course is designed to give students a dynamic online learning experience. Students will receive notice of a student orientation, which will familiarize you with the basics of navigating this platform. Students will also receive their login information (username and password) via email.

To access the course:

- Go to: <https://mycourses.lawonline.me>.
- Enter the username and password you have been provided.
- Locate and click on the course name under *My Courses*.

NOTE: If you have trouble logging in, please contact the Helpdesk at 800-472-8899 or via email support@lawstudentonline.com.

OFFICE HOURS VIA ZOOM

Online office hours will be available through Zoom. Students will have the opportunity to speak with the instructor during these office hours. Students can also choose to share their web cam or be given permission to share documents with the instructor via the online rooms.

To join the online office hours, you will simply enter the Zoom meeting using the link under the “Online Room” tab on the course navigation bar.

PART 5: COURSE STRUCTURE

OVERVIEW

This is an asynchronous, three-credit course that serves as an introduction to the U.S. international tax system. The course content consists of lectures, discussion questions, problems, and an exam. Weekly online office hours will also be available.

There are 11 modules in the course. Each module will open at 12:00 am ET on the Saturday before the week in which the module is covered. All times are Eastern.

Each week, you will be expected to (1) watch lectures, (2) participate in a discussion online, (3) complete one or more problem sets, or both.

CONTENT DELIVERY

COURSE LECTURES

There will be lecture videos to watch each week. These videos will be linked from within the course site.

READINGS

The reading assignments are expected to take you approximately 4 hours for week.

ASSIGNMENTS AND ACTIVITIES

PROBLEMS

Each week, there will be problem sets that you are required to complete. All problems must be submitted using the Dropbox tool. You will receive full credit for timely completion of each problem. Explanatory videos for each problem will be available upon submission.

DISCUSSION BOARD

At least one discussion will be posted each week. You are expected to add at least two contributions to each discussion question. One should be a direct response to the question and the other should be a response to a classmate's contribution to the discussion question. The initial postings must be completed by Thursday at 11:59 pm ET of the week assigned and the responses to your classmates' must be posted by Sunday at 11:59 pm ET.

You should expect to spend approximately 75 to 100 minutes per week combined on assigned problems and (when assigned) discussion board questions.

Review the grading rubric below and "Discussion Board Guidelines" (posted in the course site) to ensure maximum credit.

Criteria	Correct 2 points	Level 3 1.5 points	Level 2 1 point	Level 1 0.5 points	None 0 points	
Addresses the question	Thoroughly address all parts of the discussion question.	Addresses most but not all aspects of the discussion question.	Addresses a few but not but not many parts of the discussion question.	Fails to address more than minimal parts of the discussion question.	No answer given.	/2

Substantive Nature of Post	Substantive. Added to the overall conversation; supported with details, examples, and references to materials.	Substantive with clear details and examples.	Attempts a substantive response but needs detail and examples.	No substantive.	No answer given.	/2
Organized and Clarity	Organized clear and concise.	Well organized but with portions less clear.	Partially organized and writing in places in unclear.	Lacks organization/unclear.	No answer given.	/2
Mechanics (Spelling and Grammar)	Mechanics reflect careful editing.	A couple of errors present but errors do not distract.	Errors numerous enough to distract at times.	Mechanical errors throughout.	No answer given.	/2
Discussion response to classmate	Substantive with clear details and examples; added to the overall conversation; directly responded to classmate points.	Substantive with clear details and examples but not directly engage with classmates.	Attempts a substantive response but needs more detail.	No substantive.	No answer given.	/2
Total						/10

FINAL EXAM

The final will be a three-hour timed law school-style exam. The exam will consist of questions similar to the problem sets assigned during the semester. The exam is open-book in format. The final exam must be taken during your school's final exam period. More information can be found in the Final Exam module in the course.

PART 6: STUDENT RESPONSIBILITIES

MANAGING YOUR STUDIES

The following attributes will greatly contribute to your success in this course.

- *Be self-motivated.* You should be able to manage and direct your own learning environment and methods to fulfill course requirements and achieve individual academic success.
- *Be an independent learner.* Successful online students are self-starters. They work well with the flexibility that the 24/7 any time--any place format provides. You should be able to learn on your own and at an accelerated pace without direct supervision.
- *Have a minimum level of computer literacy.* Although it is not essential to have advanced computer skills, you should possess a working knowledge of e-mail, the Internet, as well as basic keyboarding skills.
- *Manage your time well.* You must be able to organize and plan your own best "time to learn." There is no one best time for everyone, but the key to success is to make the time to learn.

- *Acquire effective communication skills.* You must use e-mail and discussions to communicate with your peers and me. The ability to read and to write clearly in order to communicate ideas and assignments is essential. Also, sharing reflections - of your own work as well as your course mates' - is a crucial component of a successful experience. This method provides you with rapid feedback as well as a means to inform me of any concerns or problems that you may be experiencing.
- *Be personally committed to successfully completing this online course.* Because of the flexibility in scheduling in this course, you must have a strong desire to learn and acquire knowledge and skills via online courses. Making a commitment to learn in this manner is a very personal decision and requires a strong desire to perform in order to achieve academic success.

RESPECTING THE ACADEMIC COMMUNITY

Netiquette consists of the rules and guidelines for acceptable behavior in electronic communication. Remember, while working in an online course you are in an academic setting and should conduct yourself accordingly.

All students are expected to follow netiquette guidelines as outlined below:

- You are not text messaging friends. This means text message acronyms (such as LOL, IMHO, BCNU, etc.) are not acceptable. Express yourself with proper spelling, grammar, and punctuation.
- Out of respect for your fellow course mates' and instructor's time, keep your communications as clear, straightforward, and concise as possible.
- Use appropriate mixed case text; avoid using all lowercase or all uppercase text (SHOUTING).
- You are your words. Your communication in an online course represents you. Always review and edit your communication before submitting.
- Give respect to your classmates. Be courteous, respectful of others' opinions, sensitive to diversity, and polite.
- Respect other people's privacy. Do not share other individual's personal information (i.e., e-mail addresses, phone numbers, etc.) without permission.
- It's okay to disagree with someone's opinion or constructively criticize an idea. It is never okay to personally attack another student. Debate the idea; do not attack the person.
- Free speech is not an absolute right in an online course.
- Obey copyright laws and cite others' work appropriately.

INSTRUCTOR EXPECTATIONS OF STUDENTS

- Students are expected to keep up with the class, to read the required readings, to watch the required recordings, and to submit assignments and activities by Saturday at 5:00 pm ET of the week the topic is covered.
- Students should log on to D2L at least every other day to check for announcements, tests, and the final exam.
- Students are expected to independently complete all activities, assignments, quizzes, and the final exam.
- Students are expected to read the required readings each week before reviewing the lectures.

- To receive maximum points for questions, students need to follow the instructions carefully, follow word limits as instructed, and show their work. There will be deductions if these guidelines are not followed.

PART 7: GRADES AND GRADING POLICIES

GRADED COURSE ACTIVITIES

The following formula will be used to calculate your final grade:

Percentage of Grade	Description
30%	Problem Sets
20%	Discussions
50%	Final Exam

GRADING SCALE

The grade will conform to your school's grading policy.

GRADING POLICIES

In answering assigned problems, you should provide analysis and cite to appropriate authority. In answering assigned discussion questions, you should provide reasoned analysis, including, where appropriate, citation to authority.

Late policy: Students are expected to submit assignments on time. Assignments submitted not more than 24 hours after the deadline will be penalized 10%. Assignments submitted between 24 and 48 hours after the deadline will be penalized 20%. Absent an appropriately documented excuse, no assignment will be accepted more than 48 hours beyond the deadline. Deductions will be applied when directions are not followed.

PART 8: OTHER COURSE POLICIES

ATTENDANCE

This course is delivered asynchronously. Students must access each lecture for an appropriate amount of time, participate substantively in the discussion boards, and submit all assignments.

SCHOOL POLICIES

See your home school policies on matters of Academic Integrity, Student Conduct, and Student Religious Observance.

SPECIAL ACCOMMODATIONS

Contact your home school regarding requests for special accommodations. Please ask your school to send granted accommodations to support@lawstudentonline.com.

PART 9: COURSE TOPICS

The following is a list of topics that will be covered in the course. Please refer to the course schedule for details on topics, assignments, and due dates. Any change related to the course schedule will be communicated to the students through an announcement to all students or by modifying the course syllabus and notifying students of the modified syllabus.

Module	Topic
1	Introduction to International Taxation
2	Jurisdictional Principles
3	Source Rules
4	FDAP
5	US Trade or Business, Effectively Connected Income, Branch Profits Tax; FIRPTA
6	Income Tax Treaties
7	Outbound Intro
8	The Foreign Tax Credit
9	Taxation of Controlled Foreign Corporations
10	The Indirect Credit
11	PFICs