

**International Tax Planning (LLM)**  
**Law # 7931**  
Professors S. LePree and J. Rubinger  
Spring 2020

- January 17     *In Class- Profs LePree and Rubinger*  
Basic Outline of US International Tax System and Introduction to International Tax Planning Problem
- January 24     *Independent Study*  
Make Outlines of Home Country Tax Issues
- January 31     *Independent Study*  
Continue work on Outlines/Memos of Home Country Tax Issues
- February 7     *In Class- Prof. LePree*  
Relevant International Tax Principles
- February 14     *No Class- Florida Tax Institute in Tampa- Continue work on home country memos*
- February 21     *In Class- Prof. LePree*  
Relevant International Tax Principles
- February 28     *In Class- Prof. Rubinger*  
Relevant International Tax Principles
- March 6         *Spring Break- NO CLASS*
- March 13       *In Class- Prof. Rubinger*  
Relevant International Tax Principles
- March 20       *In Class*  
Student Class Presentations begin. Each student should submit Home Country Memo to Profs. LePree and Rubinger on or before March 20
- March 27       *In Class*  
Student Class Presentations, Cont'd
- April 3         *In Class*  
Student Class Presentations (if needed). If not needed, independent study to work on papers
- April 10       *Independent Study- Work on Team Papers*

April 17      LAST CLASS- *Independent Study*

April 20      Deadline to hand in Team Papers

### **Course Information**

#### **Course Instructors:**

This class is co-taught by Professors Summer A. LePree ((305) 350-7274; slepree@bilzin.com) and Jeffrey L. Rubinger ((305) 350-7261; jrubinger@bilzin.com). The class meets on Fridays from 10:00 am- 12:00 pm.

#### **Office Hours:**

We are adjunct professors who will be traveling to Gainesville as needed to teach this course. As such, we generally will not have in-person office hours outside of scheduled class time. However, we encourage you to set a time with us via email to conduct such discussions by telephone, if desired. Additionally, students are encouraged to communicate with us by email any time regarding questions relating to the course.

#### **Course Description, Objectives, and Materials:**

There is no textbook for this course, which is structured as a seminar course and is focused on cross-border tax planning. To help illustrate the relevant issues and practice the relevant skills involved, we will seek to simulate a real-life fact pattern involving advisors from several applicable countries working together to arrive at a global solution. To this end, students will be broken into teams of 3-4 members, assigned countries, and given a study problem to work through over the course of the semester. Early in the semester, to ensure the students have the necessary international tax law foundation, the Professors will lead in-class discussions of relevant U.S. international tax principles and common structuring and planning alternatives. The students will then be responsible for leading their own individual in-class discussions of relevant laws in the respective countries assigned to each of them. These and other details of the course will be described with more specificity during the first in-person class. The semester's work will culminate in each team's submission of a final paper communicating its preferred structuring and the concomitant tax implications in each country.

#### **Learning Outcomes:**

After completing this course, students should be able to:

1. Analyze cross-border business structures from an international tax perspective;
2. Identify relevant inbound and outbound international tax issues in connection with such structures;
3. Identify potential alternatives for increasing tax efficiency in the cross-border context when working with such fact patterns;
4. Understand how to better work with advisors from multiple jurisdictions to create practical solutions that account for all relevant considerations.

**CANVAS:**

Please register for the class CANVAS website, available at <http://elearning.ufl.edu>. Class information and announcements will be distributed by e-mail to the address you supplied on CANVAS. You are responsible for checking your e-mail on a regular basis for class announcements.

**Attendance:**

Class attendance is required in accordance with university policies. If you need to miss a class, communicating this fact to us (ahead of time where possible) is appreciated.

**Workload/Class Preparation:**

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.

**Accommodations for Students with Disabilities:**

Students requesting accommodation should first register with the UF Disability Resource Center (352-392-8565, [www.dso.ufl.edu/drc/](http://www.dso.ufl.edu/drc/)) by providing appropriate documentation. Once registered, students will receive an accommodation letter, which should be presented to the UF Law Office of Student Affairs when requesting accommodation. This procedure should be followed as early as possible in the semester. Law students with disabilities can also contact the Levin College of Law Office of Student Affairs for assistance on these matters in 164 Holland Hall, 273-0620, [www.law.ufl.edu/students/](http://www.law.ufl.edu/students/).

**Final Exam:**

The final exam for this course will be a team paper, to be submitted on or before 6pm on April 20, 2020 by email to each of the Professors at the email addresses listed above (reproduced here: [slepree@bilzin.com](mailto:slepree@bilzin.com) and [jrubinger@bilzin.com](mailto:jrubinger@bilzin.com)). The law school policy on delay in taking exams can be found at: <http://www.law.ufl.edu/students/policies.shtml#12>.

**UF Law Honor Code:**

Students are bound by the UF Law Honor Code, which can be found here: <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/additional-information/honor-code-and-committee/honor-code>.

**Grading Policy:**

Your grade will be based primarily upon the final paper submitted by the team to which you are assigned, although grades may be adjusted upward (or downward) as a result of extraordinary participation (or lack thereof) throughout the semester.

The law school recognizes the following grades, in accordance with the grading policy available at: <http://www.law.ufl.edu/students/policies.shtml#9>:

<u>Grade</u>	<u>Points</u>
A (excellent)	4.0
A-	3.67

B+	3.33
B	3.00
B-	2.67
C+	2.33
C (satisfactory)	2.0
C-	1.67
D+	1.33
D	1.0
D-	0.67
E (failure)	0.00

**Online Course Evaluation:**

UF expects each student to provide feedback on the quality of instruction in this course by completing online evaluations at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open by the Office of Student Affairs. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.