

INTERNATIONAL TAX PLANNING
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
SPRING 2025 SYLLABUS – LAW 7911 – 2 CREDITS

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Office Hours: Tuesdays and Wednesdays / 8:00am – 9:00am EST

MEETING TIME: Fridays / 8:55am – 11:15am EST (no class on Feb. 7th, March 7th, or March 21st)
LOCATION: Room HH 359

COURSE DESCRIPTION AND OBJECTIVES:

This course is structured as a seminar focused on cross-border tax planning for corporations. The seminar is based around a case study that will illustrate the application and interaction of U.S. corporate tax, U.S. international tax, transfer pricing, tax treaties, and BEPS regimes in the tax planning context.

STUDENT LEARNING OUTCOMES:

At the end of this course, students should be able to:

- Analyze cross-border business structures from an international tax perspective;
- Identify relevant inbound and outbound international tax issues in connection with such structures;
- Identify potential alternatives for increasing tax efficiency in the cross-border context when working with such fact patterns;

REQUIRED READING MATERIALS:

There is no textbook for this course. See the reading assignments in the “Course Schedule of Topics and Assignments” section below. Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

COURSE EXPECTATIONS AND GRADING EVALUATION:

Students will be evaluated based upon two seminar assignments. Grading will be based on completion, technical correctness, appropriated citations, clarity, and organization. **Late assignments will not be accepted.** Class participation will require participating in the course discussions.

Grading

20 percent (20 points): Participation & Attendance

40 percent (40 points): Memo (5 page max, single spaced) – **Due 24 March 2025**

40 percent (40 points): Slide Deck (8 slide max, including cover slide, no appendices allowed) – **Due 21 April 2025**

Students will have the opportunity address comments on both the Memo and/or Slide Deck assignments to receive 5 points back on the respective assignment (all comments must be addressed to receive the 5 points; this is all or nothing, no partial points given). Corrected assignments must be resubmitted no later than end of exam period on **8 May 2025**

CLASS ATTENDANCE POLICY:

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each

class meeting. Students are allowed two absences during the course of the semester. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school’s policy on attendance can be found [here](#).

COMPLIANCE WITH UF HONOR CODE:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so.

INFORMATION ON UF LAW GRADING POLICIES:

The Levin College of Law’s mean and mandatory distributions are posted on the College’s website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent	Grading Scale (rounded up to nearest whole number)
A (Excellent)	4.0	100-93
A-	3.67	92-90
B+	3.33	89-87
B	3.0	86-83
B-	2.67	82-80
C+	2.33	79-77
C (Satisfactory)	2.0	76-73
C-	1.67	72-70
D+	1.33	69-67
D (Poor)	1.0	66-63
D-	0.67	62-60
E (Failure)	0.0	59-0

The law school grading policy is available [here](#).

OBSERVANCE OF RELIGIOUS HOLIDAYS:

UF Law respects students’ [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

EXAM DELAYS AND ACCOMMODATIONS:

The law school policy on exam delays and accommodations can be found [here](#).

STATEMENT RELATED TO ACCOMODATIONS FOR STUDENTS WITH DISABILITIES:

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester.

STUDENT COURSE EVALUATIONS:

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

RECORDINGS OF CLASS:

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal education use, (2) in connection with a complaint to the university, (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor. A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-lead discussions that form part of the presentation, and delivered by an instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class. Additionally, a recording, a transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

ABA OUT-OF-CLASS HOURS REQUIREMENTS:

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 118 minutes in length, requiring at least **4 hours of preparation per week** outside of class including reading the assigned materials, writing critical analyses, and completing course assignments.

COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS:

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change.

Date	Topic	Assigned Reading
17-Jan	<ul style="list-style-type: none"> • Introduction & Course Overview • Introduction to U.S. International Tax Planning • Discuss the Case Study 	<p>Please read the following in the order provided:</p> <ul style="list-style-type: none"> • Pages 15-27 of the Facebook tax court filing (using page numbers at the top of the page) (in Canvas) • Case Study Materials (in Canvas) • Rivian 10-K https://www.sec.gov/ix?doc=/Archives/edgar/data/0001874178/000187417824000014/rivn-20231231.htm <p>Read the following parts:</p> <ul style="list-style-type: none"> ○ Part I, Item 1. Business – Overview through Competition ○ Summary of Risk Factors

		<ul style="list-style-type: none"> VW JV Press Release https://rivian.com/newsroom/article/rivian-and-volkswagen-group-announce-plans-for-joint-venture
24-Jan	<ul style="list-style-type: none"> Business Assets and Value Drivers 	<ul style="list-style-type: none"> See above
31-Jan	<ul style="list-style-type: none"> Business Assets and Value Drivers (cont'd.) Choice of Entity 	<ul style="list-style-type: none"> Treas. Reg. § 301.7701-2 and -3 https://taxsummaries.pwc.com/
7-Feb	No Class – Florida Tax Institute	
14-Feb	<ul style="list-style-type: none"> Outbound Transfer of Assets 	<ul style="list-style-type: none"> Section 367(a) and (d) Treas. Reg. § 1.367(a)-0 Treas. Reg. § 1.367(b)-0 Treas. Reg. § 1.367(d)-1T(a) and -1(b)
21-Feb	<ul style="list-style-type: none"> Inbound Payments Distributions from CFCs 	<ul style="list-style-type: none"> US Model Tax Treaty, Articles X through XII Sections 245A, 959, and 961
28-Feb	<ul style="list-style-type: none"> GILTI and Subpart F 	<ul style="list-style-type: none"> Section 951A Treas. Reg. § 1.951A-2(c)(1)-(3) and -5(b) Sections 951, 952, and 954 Treas. Reg. § 1.954-1(a)-(d)
7-March	No Class – Ellen Bellet Gelberg	
14-March	<ul style="list-style-type: none"> Open Class Discussion 	
21-March	No Class - Spring Break	
24 March	Memo Due	
28-March	<ul style="list-style-type: none"> FTCs / FTCL / Expense Allocations 	<ul style="list-style-type: none"> Section 904(a), (b), (c), and (d)(1) Treas. Reg. § 1.904-4(a) BNA Portfolio 6640-1st, II and III, E
4-April	<ul style="list-style-type: none"> FTCs / FTCL / Expense Allocations (cont'd.) 	<ul style="list-style-type: none"> Treas. Reg. § 1.861-8, -9T(f); -10(e), and -13
11-April	<ul style="list-style-type: none"> Pillar 2 	<ul style="list-style-type: none"> OECD Pillar 2 Rules
18-April	<ul style="list-style-type: none"> Open Class Discussion 	
21-April	Slides Due	