# International Tax III

#### LAW 7931

#### 2 Credit Hours

#### Spring 2024

#### Room 359

The Schedule will be explained in the first meeting (Jan. 19 09:20-11:20, Room 359). The course will meet a few Fridays at that time in the first part of the semester and thenafter MW 9:40-11:50

Instructor: Yariv Brauner

HH 325   
[brauner@law.ufl.edu](mailto:brauner@law.ufl.edu)

352-273-0949

Office Hours: by appointment anytime and after each class.

Course Communications: by email

Required Text: None.

Additional Resources: Internal Revenue Code & Regulations

Course Description: This is an advanced international tax course focusing on cross-border transactions, including M&A.

\*\*Prerequisite Knowledge and Skills: International Tax I, II, Corporate Tax I, II.

Purpose of Course: Familiarize the students with the U.S. tax rules applicable to cross-border transactions, including M&A.

Course Goals and/or Objectives: By the end of this course, students will be able to apply the U.S. tax rules applicable to cross-border transactions, including M&A.

How This Course Relates to the Student Learning Outcomes in the LLM program: This is the most advanced international tax course we offer, designed for students with particular interest in international taxation.

Teaching Philosophy: Problem based instruction. Preparation ahead of class and participation is **mandatory** in this class.

Instructional Methods: Problems, Class discussion.

## Course Policies:

Attendance Policy: Mandatory

Exam Policy: Three open book exams during the semester, and quizzes as needed.

Make-up Policy: N/R – per agreement with instructor.

## UF Policies:

**UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:**

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this link: <https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>.

## Getting Help:

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

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

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.

## Grading Policies:

The final grade will be comprised of the grades on the exams and quizzes (66% of the final grade) and a grade assigned for contribution to the class discussion (34%).

## Course Schedule:

Reading assignments and problems will be handed out in class each week for the following week or unit

Tentative schedule (per unit):

1. Review of the Outbound International Tax Rule
2. Corporate Tax Rules Pertaining to M&A transactions
3. 367(a)
4. 367(b)
5. Anti abuse rules
6. Procedural issues
7. Treaty issues

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. The Course has 3 “classroom hours” of in-class instruction each week, requiring at least 6 hours of preparation outside of class.

Disclaimer: This syllabus represents my current plans and objectives.  As we go through the semester, those plans may need to change to enhance the class learning opportunity.  Such changes, communicated clearly, are not unusual and should be expected.