

LTX 3125: Tax Intl Business Ppera

Prerequisite: Taxation of Corporations and Shareholders This is an inbound/tax treaty course which is the first building block. The course focuses on the US taxation of non-US persons, both under the Code and applicable tax treaties. We will analyze the statutory framework, and pay particular attention to the question of when activities or nexus with the US is sufficient for the US to assert taxing jurisdiction. For example, when is a non-US investor buying securities as compared to being in the lending business in the US? Can a BVI (British Virgin Islands) company sell goods into the US without US tax? Attention is then paid to investment type income that is not connected with a US business -interest, dividends, royalties, rents, investment in US real property, etc. Lastly, the mechanics of collecting the tax will be reviewed. --- (This course replaces U.S. Taxation of International Business Operations.)

Credits: 2.0