

LTX 7032: Internat'l Tax II: Outbound Tr

This course is an introductory course on U.S. outbound international taxation (i.e. the tax rules applicable to U.S. persons investing or doing business outside the United States). The course will focus on the basic architecture of the U.S. international tax rules, entity classification, the character and source of income, the GILTI and subpart F anti-deferral regimes, and the foreign tax credit (including the 2021 FTC regulations). The course will also provide an introduction to the foreign currency rules.

Credits: 2.0

Prerequisites:

LTX 2101