

LTX 3115: International Taxation II

Prerequisites: Taxation of Corporations and Shareholders, International I (strongly recommended but not essential) This is the outbound course of the US taxation of non-US operations of US persons. Topics covered include the denial of deferral of income under Subpart F, the availability and limitations on the foreign tax credit, the disposal of controlled foreign corporations, foreign currency issues, an introduction to transfer pricing, and the impact of tax treaties. (This course replaces U.S. Taxation of Foreign Persons.)

Credits: 2.0