

MAC 8270: Multi-jurisdictional Taxation

Tax issues arising from businesses operating in multiple jurisdictions, including multiple countries and multiple states within the US. International topics include: U.S. taxing jurisdiction, impact of tax treaties, controlled foreign corporations, transfer pricing, taxation of repatriation of foreign earnings, and tax systems in other jurisdictions (such as the VAT system); at the state level: determining nexus; apportionment of income; investment incentives; property, sales, and capital taxes; impact of federal law changes on state taxation; and recent trends in state tax legislation.

Credits: 1.5