INTERNATIONAL TAX

Course Number: INTL 7007  
Call Number: 000084

Semester: Spring 2015  
Professor: Cogan  
Credits: 2 classroom  
Primary Basis for the Grade: Exam; Letter Grade  
Prerequisites: None  
Enrollment: Open  
Meets Seminar Requirement? No  
Meets Writing Requirement? No  
Meets Client Counseling Requirement? No  
Meeting Times: F 10:35 am to 12:35 pm  
Location: 100B

COURSE DESCRIPTION:

The purpose of this course is to examine the U.S. taxation of transactions undertaken by foreign individuals or entities in the United States as well as the U.S. taxation of transactions undertaken by U.S. individuals or entities abroad. The former – foreign individuals or entities coming here – are referred to as inbound transactions, and the latter – U.S. individuals or entities going abroad – are referred to as outbound transactions. The focus of the course is on how the U.S. tax system deals with the consequences of both inbound and outbound transactions.