

INTERNATIONAL TAX III

LAW 7931

2 CREDIT HOURS

SPRING 2023

ROOM 359

SCHEDULE WILL BE EXPLAINED IN THE FIRST MEETING (TBA, PROBABLY FEB. 3 11:20-12:50, ROOM 359). IN GENERAL MW 9:40-11:50 IN THE LAST 6 WEEKS OF THE SEMESTER.

INSTRUCTOR: Yariv Brauner

HH 325

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352-273-0949

OFFICE HOURS: by zoom appointment anytime and after class.

COURSE COMMUNICATIONS: by email

REQUIRED TEXT: NONE.

ADDITIONAL RESOURCES: Internal Revenue Code & Regulations

COURSE DESCRIPTION: This is an advanced international tax course focusing on cross-border transactions, including M&A.

****PREREQUISITE KNOWLEDGE AND SKILLS:** International Tax I, II, Corporate Tax I, II.

PURPOSE OF COURSE: Familiarize the students with the U.S. tax rules applicable to cross-border transactions, including M&A.

COURSE GOALS AND/OR OBJECTIVES: *By the end of this course, students will be able to apply the U.S. tax rules applicable to cross-border transactions, including M&A.*

HOW THIS COURSE RELATES TO THE STUDENT LEARNING OUTCOMES IN THE LLM PROGRAM: *This is the most advanced international tax course we offer, designed for students with particular interest in international taxation.*

TEACHING PHILOSOPHY: Problem based instruction. Preparation ahead of class and participation is mandatory in this class.

INSTRUCTIONAL METHODS: PROBLEMS, CLASS DISCUSSION.

COURSE POLICIES:

ATTENDANCE POLICY: MANDATORY

EXAM POLICY: Final open book exam

MAKE-UP POLICY: N/R – per agreement with instructor.

UF POLICIES:

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES: Other information about UF Levin College of Law policies, including compliance with the UF honor code, grading, accommodations, class recordings, and course evaluations can be found at this link: <https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>.

UNIVERSITY POLICY ON ACCOMMODATING STUDENTS WITH DISABILITIES: Students requesting accommodation for disabilities must first register with the Dean of Students Office (<http://www.dso.ufl.edu/drc/>). The Dean of Students Office will provide documentation to the student who must then provide this documentation to the instructor when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

UNIVERSITY POLICY ON ACADEMIC MISCONDUCT: Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

NETIQUETTE: COMMUNICATION COURTESY: All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. [Describe what is expected and what will occur as a result of improper behavior]
<http://teach.ufl.edu/docs/NetiquetteGuideforOnlineCourses.pdf>

GETTING HELP:

For issues with technical difficulties for E-learning in Sakai, please contact the UF Help Desk at:

- Learning-support@ufl.edu
- (352) 392-HELP - select option 2
- <https://lss.at.ufl.edu/help.shtml>

Other resources are available at <http://www.distance.ufl.edu/getting-help> for:

- Counseling and Wellness resources
- Disability resources
- Resources for handling student concerns and complaints
- Library Help Desk support

Should you have any complaints with your experience in this course please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

GRADING POLICIES:

The final grade will be comprised of the grade on the final exam(66% of the final grade) and a grade assigned for contribution to the class discussion (34%).

GRADING SCALE: [List the specific grading scale for this course. For more information, see: <http://www.isis.ufl.edu/minusgrades.html>]

COURSE SCHEDULE:

FINAL EXAM: TBA

Reading assignments and problems will be handed out in class each week for the following week or unit

Tentative schedule (per unit):

1. Review of the Outbound International Tax Rule
2. Corporate Tax Rules Pertaining to M&A transactions
3. 367(a)
4. 367(b)
5. Anti abuse rules
6. Procedural issues
7. Treaty issues

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. The Course has 3 “classroom hours” of in-class instruction each week, requiring at least 6 hours of preparation outside of class.

Disclaimer: This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.