# INTERNATIONAL TAX

Professor Michelle Arnopol Cecil

Fall 2017

## Course Syllabus

### Course Materials


The assignments listed below include Code and Regulations sections referred to in the assigned reading.

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<th>Assignment No.</th>
<th>Subject</th>
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<td>Jurisdiction to Tax and International Tax Policy</td>
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<tr>
<td>No. 1</td>
<td>U.S. Citizens and Residents</td>
<td>B&amp;L 65-3 to 65-27 (skim), B&amp;L 65-27 to 65-44</td>
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<td>No. 2</td>
<td>Role of Tax Treaties</td>
<td>B&amp;L 65-45 to 65-48 and 65-64 to 65-76</td>
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<td>Domestic Activities of Foreigners</td>
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<td>No. 3</td>
<td>Source Rules for Income</td>
<td>B&amp;L 73-2 to 73-18; 73-27 to 73-28; and 73-39 to 73-62</td>
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<td>No. 4</td>
<td>Investment Income</td>
<td>B&amp;L 67-3 to 67-55 and 67-99 to 67-106</td>
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<td>No. 5</td>
<td>Effectively Connected Income</td>
<td>B&amp;L 67-159 to 67-183</td>
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<td>No. 6</td>
<td>Real Estate Dispositions</td>
<td>B&amp;L 67-204 to 67-216 and 67-228 to 67-237</td>
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Academic Dishonesty

Academic integrity is fundamental to the activities and principles of a university. All members of the academic community must be confident that each person's work has been responsibly and honorably acquired, developed, and presented. Any effort to gain an advantage not given to all students is dishonest, whether or not the effort is successful. The academic community regards breaches of the academic integrity rules as extremely serious matters. Sanctions for such a breach may include academic sanctions from the instructor, including failing the course for any violation, to disciplinary sanctions ranging from probation to expulsion. When in doubt about plagiarism, paraphrasing, quoting, collaboration, or any other form of cheating, consult the course instructor.

Students with Disabilities

If you anticipate barriers related to the format or requirements of this course, if you have emergency medical information to share with me, or if you need to make arrangements in case the building must be evacuated, please let me know as soon as possible.

If disability related accommodations are necessary (for example, a note taker, extended time on exams, captioning), please establish an accommodation plan with the MU Disability Center, S5 Memorial Union, 573-882-4696, and then notify me of your eligibility for reasonable accommodations. For other MU resources for persons with disabilities, click on "Disability Resources" on the MU homepage.

Intellectual Pluralism

The University community welcomes intellectual diversity and respects student rights. Students who have questions or concerns regarding the atmosphere in this class (including respect forouns
diverse opinions) may contact the departmental chair or divisional director; the director of the Office of Students Rights and Responsibilities; the MU Equity Office, or equity@missouri.edu.

All students will have the opportunity to submit an anonymous evaluation of the instructor at the end of the course.

**Executive Order #38, Academic Inquiry, Course Discussion, and Privacy**

University of Missouri System Executive Order No. 38 lays out principles regarding the sanctity of classroom discussions at the university. The policy is described fully in section 200.015 of the Collected Rules and Regulations. In this class, students may not make audio or video recordings of course activity, except students permitted to record as an accommodation under section 240.040 of the Collected Rules. All other students who record and/or distribute audio or video recordings of class activity are subject to discipline in accordance with provisions of section 200.020 of the Collected Rules and Regulations of the University of Missouri pertaining to student conduct matters.

Those students who are permitted to record are not permitted to redistribute audio or video recordings of statements or comments from the course to individuals who are not students in the course without the express permission of the faculty member and of any students who are recorded. Students found to have violated this policy are subject to discipline in accordance with provisions of section 200.020 of the Collected Rules and Regulations of the University of Missouri pertaining to student conduct matters.

**Learning Outcomes**

In this course, students will:

- Learn how to read and interpret complex statutes and regulations;
- Become familiar with black-letter law relating to the tax consequences of both inbound and outbound individual and business transactions;
- Gain an understanding of the competing tax policies of U.S. tax law and the tax laws of other countries; and
- Become familiar with the historical underpinnings of international tax law