

**International Tax
Syllabus for
In Bound Transactions**

(We will cover approximately 20-25 pages per 50 minute class period – Outbound syllabus will be distributed in September.)

Date	Topic	Gustafson Pages	Code Section
Tues., Aug 25	Reach of U.S. Juris. -Role of Int. Law; Some Basic principles of US Int. Tax;	pp 14-23 pp 30-41 (skip problem) pp 42-49 (work problem on page 49)	Subpart F 951-965 (peruse); 7701(b); 877
Tues., Sept. 2	Some Basic Prin. – cont.; Role of Income Tax Treaties; Source Rules	pp 49-54 (Do problem on 53+54); pp 54-59; pp 68-107	7701(a)(4); 7701(a)(30)(E); 7701(a)(31)(B); 861; 862; 865; 863, 897
Tues., Sept. 9	Special Source Rules; Nonstatutory Solutions; Source Rule Problem; Source rules for Deductions	pp 105; pp 106-115; pp 115-118; pp 118-123 (skip problem)	863(c); 863(d); 861(b); 862(b); 863(a)
Tues., Sept. 16	Foreign Persons: US Trade or Business Income; Election to treat. real estate as Trade or Business; Effectively Connected Income	pp 127-149 pp 149-150 pp 150-162 (skip problem on p. 162) Problem pp 163-164	864(b); 861(a)(3); 871(d); 882(d); 864(c); 864(b); 871; 881
Tues., Sept. 23	Effect of Treaty Provisions; Branch Profits Tax; Foreign Persons: Non-business US source income	pp 164-177; Peruse pp 178-200; Problems pp 200- 202; pp 202-205 (including problem on p. 205) pp 208-220	 884 871; 881

Date	Topic	Gustafson Pages	Code Section
Tues., Sept. 30	Effects of Treaties On Withholding Taxes;	pp 220-237 (do problem on pp 236-237)	
	Gains from sales of property not effectively connected with UST or B;	pp 237-251	861(a)(4); 1441, 1442, 884
	Treatment of Gains from US real property;	pp 252-261	897, 1455
	Financing the US enterprise; Problems on FDAP	pp 261-264 Problem on pp 265- 269	163(j); See above code sections