

International Taxation (Concepts Insights)

this unique textbook clearly and concisely examines the basic concepts and key principles of international tax International Accountant The KEY principles and policies of international tax practice "The authors... draw upon their wide academic experience to demonstrate the application of the principles through numerous worked examples and realistic case studies" British Tax Review A practical all-round guide to international tax practice. This superb book guides you through the key issues and practical aspects of international tax practice. Written by two leading specialists in this area, it demonstrates how different global tax systems interact, and how to prevent paying more tax than necessary. The basic principles of each aspect of international taxation are outlined, then examined in greater depth and detail. Coverage includes both UK and EU legislation and regulation plus the KEY cases and rulings. Complicated double taxation concepts are clearly illustrated with examples and diagrams to help the reader quickly understand how they'll apply in practice. Examples of policies adopted in other countries are included along with specialist commentary and guidance. With a copy of Principles of International Taxation 2/ed on your desk you'll be able to advise on this subject with confidence and accuracy. This popular tax book has been brought right up-to-date and now covers: - The 2008 OECD Model Convention - The OECD's Authorised Approach to the allocation of profits to permanent establishments - Key interpretations of double tax treaties through court decisions across the globe - Sweeping reforms to the UK's international tax regime including exemption for foreign dividends - Information on treaty interpretation and treaty override - A brand new chapter on taxation and development - everything you need to know - Plus a large number of highly influential cases in both UK and EU law The reader will gain a sound all-round understanding of the rules and regulations influen

International Taxation

Previous edition, 2nd, published in 1990.

A new edition of the preeminent work on the permanent establishment (PE) is a major event in tax law scholarship. Taking into account changes in judicial and administrative practice as well as the Organisation for Economic Co-operation and Development's (OECD's) and the United Nation's (UN's)

work in the three decades since the first edition, the present study brings the analysis up to date with the current internationally accepted interpretation of PE. The analysis is based on more than 720 cases from more than 20 countries, in addition to the OECD and UN model treaties and more than 630 books, articles, and official documents. The increased significance of the digital economy has rendered the traditional concept of PE inadequate for the allocation of taxing jurisdiction over the modern, mobile or digital international business. The author's in-depth analysis explains the legal elements of the PE principle with attention to their continuing benefit and their shortcomings: criteria defining a PE- place of business, location, right of use, duration, business connection, business activity, ordinary course of business; evidence of a right of use to a place of business; business activities included in the PE concept of the tax treaties; identification of projects offshore and onshore; UN model treaty deviations from the OECD agency clause; distinction between jurisdictions with significant natural resources and countries possessing the capital, technology and know-how necessary to explore and exploit these resources; and how policies in each country may erode the PE concept. The book provides many synopses of court decisions and administrative rulings upon which the analysis is based. In addition to cases previously published in law reports and other publications, a number of unpublished decisions are included. A key word index makes it easy to find what is needed in any particular matter. The PE principle, in one version or another, is used in several thousand tax treaties in force today. This updated comprehensive study reveals the obligations imposed through the use of PE in tax treaties and will continue to be of immeasurable value to tax practitioners and scholars worldwide. In addition, the discussion of whether the notion of PE is an appropriate criterion for taxing jurisdiction in international fiscal law today provides authoritative and insightful food for thought.

Base Erosion and Profit Shifting (BEPS)

United States International Taxation

Between Competition and Cooperation

The Outline & Background about the Agreement of the New International Taxation Rule

What You Didn't Learn in Business School But Must Know about Global Tax Management ; Presented in a Case Study: La Brienza Winery: Tax Trouble in Wine Country

This paper examines one of the most important, and often poorly analyzed, concepts - source of income. It traces the evolution of this concept in Canada and offers insights on the implications of the G20/OECD BEPS project (which, in effect, created some “negative” source rules for business profits). The paper claims that the source of income is fundamentally a legal notion, serving a primary jurisdictional function. The core notion of source implies that Canada sees itself as a co-venturer with taxpayers in earning income. Because of the changes in how income is earned, the paper suggests that the notion of source may need to be re-conceptualized.

A clear, concise explanation of United States tax law’s international aspects In tackling a sometimes thorny set of laws and treaties, international tax expert Ernest Larkins emphasizes their economic effects, showing how to avoid hazards while reaping rewards which often go ignored. Coverage includes: Special issues arising when a foreign person invests in U.S. real estate, as well as the best structures for holding such real estate What a controlled foreign corporation is and what consequences result from this status Acceptable transfer pricing methods and what penalties apply when taxpayers do not follow arm’s-length principles International Applications of U.S. Income Tax Law also contains many useful tools which allow readers to build understanding through practice, as well as formulate and solve the complex problems international taxes can present. Order your copy today!

Many which cover this agreement are just prosaic and simply not enough. Do you have to read it again and again each time when you forget something about this agreement? No. You can look at this paper and catch the main elements at once. That is why existing coverage is prosaic. Design is really important which helps your understanding. There are also several significant backgrounds and histories that also should be covered, and this paper covers it all. This is a really important agreement that you should not miss, but the degree of understanding would differ depending on how to gather information.

World-renowned economist Klaus Schwab, Founder and Executive Chairman of the World Economic Forum, explains that we have an opportunity to shape the fourth industrial revolution, which will fundamentally alter how we live and work. Schwab argues that this revolution is different in scale, scope and complexity from any that have come before. Characterized by a range of new technologies that are fusing the physical, digital and biological worlds, the developments are affecting all disciplines, economies, industries and governments, and even challenging ideas about what it means to be human. Artificial intelligence is already all around us, from supercomputers, drones and virtual assistants to 3D printing, DNA sequencing, smart thermostats, wearable sensors and microchips smaller than a grain of sand. But this is just the beginning: nanomaterials 200 times stronger than steel and a million times thinner than a strand of hair and the first transplant of a 3D printed liver are already in development. Imagine “smart factories” in which global systems of manufacturing are coordinated virtually, or implantable mobile phones made of biosynthetic materials. The fourth industrial revolution, says Schwab, is more significant, and its ramifications more profound, than in any prior period of human history. He outlines the key technologies driving this revolution and discusses the major impacts expected on government, business, civil society and individuals. Schwab also offers bold ideas on how to harness these changes and shape a better future—one in which technology empowers people rather than replaces them; progress serves society rather than disrupts it; and in which innovators respect moral and ethical boundaries rather than cross them. We all have the opportunity to contribute to developing new frameworks that advance progress.

Legal Interpretation of Tax Law

Partnership Income Taxation

Taxation of International Executives

International Taxation in America for the Entrepreneur, 2013 Edition

Tax Law and the Environment

Discusses two fundamental principles of US taxation of international transactions, i.e. tax jurisdiction and the source of income rules. Explains how the US taxes the foreign activities of domestic corporations, US citizens and other US persons. Includes chapters on the foreign tax credit, the

deemed paid foreign tax credit, transfer pricing, controlled foreign corporations, foreign sales corporations and income tax treaties. Describes how the US taxes the US activities of foreign corporations, non-resident alien individuals, and other foreign persons.

This guide provides a practical, basic introduction to the tax consequences of transferring executives and specialists from one country to another.

CTC's International Tax Compendium is a collection of incisive & in-depth articles on international taxation, which serves as a reference manual and indeed, a practice guide for its readers. The current edition of the compendium is more current, more incisive, covers a broader range of topics, and like its previous three editions, promises to be another very useful tool for the following:

- **Tax Professionals both in India and Overseas**
- **Judiciary and Tax administrators ought to find this a useful reference point both for technical analysis as well as for understanding the right perspective in which to view some of the international tax developments of the recent past. This compendium will equip its readers with better knowledge and practical examples to be able to serve their clients better.**

The current edition of the compendium is a comprehensive four volumes set, containing approximately 5,200+ pages covering all major topics on the subject of International Taxation, such as:

- **Amendments made in the Income-tax Act, 1961**
- **Changes introduced in the OECD Model Tax Convention, 2017**
- **Updates introduced in the OECD Model Commentary in 2017**
- **Updates introduced in UN Model Tax Convention in 2017**
- **Global Focus on combating Tax Evasion**
- **Initiation of various Anti Avoidance Measure and tightening of Anti Money Laundering Laws**
- **Implementation of Multilateral Instruments pursuant to the publication of the BEPS Action Plan Reports in October, 2015. The Present Publications is the 4th Edition, covering 137 Articles authored by 200+ Experts. This Compendium is a balanced collection of articles by recognised experts in the field, by young as well as eminent professionals and also by experienced and knowledgeable Commissioners of Income-tax & Senior Ex- Revenue Officials. This book is divided into four volumes, and their contents (volume-wise) are listed below:**

- **Volume 1 & 2 contains articles explaining the following:**
 - **Theme/basic concepts of Double Tax Avoidance Agreements**
 - **Various Articles of Model Tax Convention**
 - **Specific provisions of the Domestic Law dealing with the Taxation of Non-Residents and Cross-Border Transactions**
- **Volume 3 contains industry specific articles such as:**
 - **Taxation of Telecom Sector**
 - **Broadcasting & Telecasting industries**
 - **Electronic Commerce**
 - **Foreign Banks, Offshore Funds, FII's etc.**
- **Volume 4 contains articles on the following:**
 - **FEMA and other Domestic Laws such as Prevention of Money Laundering Act, Foreign Contribution Regulation Act, Black Money Act, Benami Law**
 - **Various Anti-Avoidance Measures & other specialised articles**

This new treatise provides the practitioner with detailed guidance on United States tax law as it affects foreign taxpayers and foreign income. The work addresses the full range of U.S. tax question arising under the IRC and tax

treaties and their impact on investment and business transactions across national boundaries.

Source of Income and Canadian International Taxation

International Taxation in a Nutshell

Taxation of International Transactions

How what you know shapes your life

Principles of International Taxation

This title is one of six releases from the LexisNexis Graduate Tax Series. United States International Taxation embodies the dual goals established for the LexisNexis Graduate Tax Series: to provide graduate tax students with a solid foundation in the applicable rules and to enhance their skills in reading and applying complex statutes and regulations. To this end, the text relies very little on the often-times laborious analysis of cases and other sources that are secondary to the Code and the regulations. Instead, each chapter provides an overview of the substantive content, with emphasis on important issues that are not apparent from the language of the Code and regulations. This book contains teaching materials for law school courses in the United States federal income taxation of persons engaged in cross-border activities and transactions. It contains 21 separate Units that address fundamental concepts of residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities within the United States, and the safeguard rules in place to curtail potentially abusive tax avoidance in the international context.

When you are reading "International Taxation in America for the Entrepreneur", you'll learn to redefine your meaning of the word "Taxation" ...that elusive "something" that is an inherent problem in so many of your businesses...and you'll gain the insight of how to move beyond the myths and the barriers that can cause your "bottom line" to be adversely affected. Easy to read and understand with a blueprint to solving the multinational tax challenges that your business faces. You'll experience chapter after chapter of time-tested practical tips, the techniques and the innovative strategies that have helped so many businesses to overcome the international tax challenges... that hold back their growth and income potential. For the business owner, International Taxation in America for the Entrepreneur is tax jargon free. You quickly learn how to save taxes and protect assets. The Entrepreneur edition is a 145 pages of the information that you need to know create wealth while saving taxes. Today's entrepreneurs are finding cross border business planning is easier than ever before. The cross border business and the multinational family are using onshore (Nevada) "foreign trusts" for tax planning, inheritance planning and asset protection. Innovative tax ideas such as the tax advantages of an offshore cloud computer system is explained in Chapter One. No tax book would be complete without a complete explanation of captive insurance company. You will learn how they make money, how they save taxes and how they protect assets.

This Nutshell, which provides an introduction to U.S. international taxation useful to both U.S. and non-U.S. students and practitioners interested in the topic, has been revised and updated to address the fundamental changes to the U.S. international tax rules introduced by the 2017 tax act, including interpretive regulatory guidance. It also includes discussion of interaction between U.S. tax rules and global tax changes brought about by recent OECD developments as they affect U.S. taxpayers. In addition to providing a survey of the technical rules, the book also offers insight into tax planning considerations and how these have been altered by recent U.S. and global developments. Both the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. taxpayers are explored. In today's world, it is crucial for those involved in business and investment activities to understand the tax consequences that impact cross-border flows. The authors' careers span both the academic and private sectors, and they have used their experiences to distill the complexities of real-world tax considerations into a clearly written, straight-forward presentation of the key international tax concepts.

Legal Interpretation of Tax Law' is a comprehensive multi-jurisdiction survey of the interpretation of the corporate income tax and VAT and GST or other general sales tax laws. As a result of the globalization of trade and business, tax departments and their external advisors are increasingly required to deal with the tax

law of foreign jurisdictions. Effective consulting, whether internal or external, requires not only knowledge of tax law per se but also of how tax law is explained and interpreted by the courts of foreign jurisdictions. This book is the first to deal comparatively with tax law interpretation in economies engaged in cross-border investment at a global level.00The introduction outlines the theoretical approaches to legal interpretation in general and gives an overview of issues and topics relevant to taxation? designed to help readers understand the jurisdictional chapters that follow. Each author pays detailed attention to such documentary elements as explanatory memoranda, administrative rulings, judicial precedents, judgments of foreign courts, legislative debates, and OECD guidelines.

International and EC Tax Aspects of Groups and Companies

Basic International Taxation

Erosion of a Tax Treaty Principle

OECD Insights Human Capital How what you know shapes your life

Parties to cross-border disputes arising anywhere in the vast Portuguese-speaking world – a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents – increasingly seek Portugal as their preferred seat of arbitration. A signatory to all relevant international conventions, Portugal has proven to be an ‘ arbitration-friendly ’ jurisdiction. This volume is the first and so far only book in English that provides a thorough, in-depth analysis of international arbitration law and practice in Portugal. Its contributing authors are among the most highly regarded legal names in the country, including scholars, arbitrators, and practitioners. The authors describe how international arbitration proceedings are conducted in Portugal, what cautions should be taken, and what procedural strategies may be suitable in particular cases. They provide insightful answers to questions such as the following: What matters can be submitted to arbitration under Portuguese law? What are the validity requirements for an arbitration agreement? How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration? What are the rules governing evidentiary matters in arbitration? How is an arbitration tribunal constituted? How are arbitrators appointed? How may they be challenged? How can an international arbitral award be recognized and enforced? How does the Portuguese legal system address the issue of damages and what specific damages are admitted? How are the costs of arbitration proceedings estimated and allocated? The book includes analyses of arbitration related to specific fields of the law, notably sports, administrative, tax, intellectual property rights (especially regarding reference and generic medicines), and corporate disputes. Each chapter provides, for the topics it addresses, an examination of the applicable laws, rules, arbitration practice, and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars. As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal, from the drafting of an arbitration agreement to the enforcement of an award, this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country. The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators, judges, academics, and interested lawyers.

This helpful study aid updates international aspects of tax systems originating in national environments. It focuses on U.S. taxation as applied to economic activity with an international element. The Third Edition is divided into four sections: basic elements of international taxation, inbound U.S. taxation, outbound U.S. taxation, and income tax treaties. This new offering is from the Concepts and Insights Series and is designed as recommended reading to complement casebook instruction.

This book explores how tax policy can solve environmental problems, using a multi-jurisdictional

and multi-disciplinary approach. The book provides a detailed analysis of environmental taxation with examples from around the world.

Comprising the proceedings and working documents of an annual seminar held in Milan in November 2007, this book analyses the tax issues for groups of companies operating in a European or worldwide dimension. The book examines the issues raised by both tax treaty and European law by focusing on selected topics. It first provides an analysis of the group concept under company and commercial law followed by an overview of taxation of groups in common and civil law countries. The tax regime of groups of companies under European law is further considered, both for income tax and VAT. The issues raised by application of tax treaties to groups of companies is then considered, with a particular emphasis on treaty recognition of groups, application of tax treaties to companies included in national group consolidation regimes, and application of the treaty articles on business income and non-discrimination. Individual country surveys provide an in-depth analysis of the above issues from a national viewpoint in selected European and North American jurisdictions.

Principles, Planning and Design

Federal Corporate Taxation

A Multidisciplinary and Worldwide Perspective

International Taxation

Taxation and Value Creation

This book identifies a set of principles and corresponding tax settings that countries may apply to cross-border income derived by, through, or from a trust and will appeal to international tax practitioners, administrators, policymakers, academics, and students.

Analysis of the case law test for corporate residence, developed mainly in the United Kingdom beginning in the 19th century, the residence definition adopted in the OECD Model Convention and some of its more common variants, and Canadian domestic statutory provisions.

This helpful study aid updates international aspects of tax systems originating in national environments. It focuses on U.S. taxation as applied to economic activity with an international element. The Fourth Edition is divided into three sections: common elements of international taxation for both inbound and outbound taxation, inbound U.S. taxation, and outbound U.S. taxation. Special attention is focused on base erosion and profit shifting strategies and the resulting complexity that has been added to the U.S. tax regime to address this phenomenon in the inbound and outbound context. This new offering is from the Concepts and Insights Series and is designed as recommended reading to complement casebook instruction.

This book provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance. Volume 1 (Principles), gives an overview of international taxation, principles of international tax law, model tax conventions on double tax avoidance, and the impact of domestic tax systems. Volume 2 (Practice), deals with the practice of international taxation including international tax planning techniques, basic issues in anti-avoidance and gives an overview of the

international offshore financial centres.

Roy Rohatgi on International Taxation

Politics and Professionals

Permanent Establishment

Federal Income Taxation

International Taxation for the Business Owner and Foreign Investor

This nutshell not only addresses the fundamentals of U.S. international taxation, but it also offers insight into tax planning considerations. Both the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. taxpayers are explored. In the truly global economy in which we live, it is crucial for those involved in business and investment activities to understand the tax consequences that impact cross-border flows. Building on both academic and private sector careers, the author has used his experience to distill the complexities of real-world tax considerations into a clearly written, straight-forward presentation of the key international tax concepts, including the most recent developments.

As countries worldwide have become more economically integrated, the importance of international taxes has grown significantly, especially in countries formerly part of the Soviet Union or the Soviet bloc. the authors of this book worked with the OECD in conducting seminars on international tax for tax officials in these countries. In International Tax Primer, they address international aspects of income taxation in particular countries, emphasising tax treaties and other cooperative arrangements which help coordinate countries' income tax systems with the tax systems of their trading partners. International Tax Primer strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries. Coverage includes: the role of the tax adviser, tax planning techniques, international double taxation, anti-avoidance rules, and an overview and analysis of tax treaties. the work also offers such practical features as : an extensive glossary of international tax terms; and a selected bibliography of international tax reference materials, including a list of periodicals devoted to international tax. Students, government officials, and tax practitioners who may be confronting international tax issues for the first time, as well as experienced

international tax practitioners, will find *International Tax Primer* a helpful articulation of the fundamental principles that arise again and again in this field. It works as both an introduction and a refresher in an area where issues often prove more complex than they seem and where a return to the basics is often the most helpful means of untangling a multi-layered problem.

This book explores the impact of education and learning on our societies and lives and examines what countries are doing to provide education and training to support people throughout their lives.

Digital technology allows businesses to operate in a country without a physical presence, which poses challenges for traditional taxation. The digital debate focuses on direct taxation and the creation of new taxing rights arising from the tax claims of market jurisdictions on income obtained by foreign digital suppliers conducting business therein without any physical presence. *Tax Theory Applied to the Digital Economy* analyzes the tax-disruptive aspects of digital business models and reviews current tax initiatives in light of traditional tax theory principles. The analysis concludes that market countries' tax claims are unsubstantiated and contravene the most basic foundations of tax theory, giving rise to a series of legal, economic, tax policy, and tax administration issues that policy makers cannot overlook. The authors propose establishing a digital data tax (DDT) that is a license-type consumption tax, rather than an income tax, on the international supply of Internet bandwidth to access digital markets. The DDT can be applied either globally or unilaterally, and could become a significant source of tax revenues for market jurisdictions. It is aligned with tax principles and it does not conflict with other tax initiatives: the DDT taxes foreign digital companies as consumers, while income tax proposals tax them as suppliers. The authors also propose creating a new global internet tax agency (GITA) under the auspices of the United Nations that would provide a neutral forum for political discussion and technical assistance in the area of digital taxation. The digital economy is a global phenomenon that requires a global solution: the creation of global taxing mechanisms and global institutions that provide technical assistance and support for successful global implementation. The book explains difficult technical concepts in plain

language and contributes to the digital tax debate in a way that can be understood by anyone. Such understanding is essential to obtaining global support, achieving tax compliance, and fostering multilateral tax cooperation.

An Introduction to Principles and Application

A Practical Guide to U. S. Taxation of International Transactions

U. S. Taxation of Foreign Taxpayers and Income/2 Volumes and 1 1991 Supplement

Materials, Text, and Problems

Transnational Struggles to Change International Taxation

The expected post-BEPS project changes to the Model Convention As a result of the Actions under the BEPS Action Plan, the OECD plans to update its Model Convention in the near future. The proposed changes particularly concern the introduction of savings and limitation on benefits clauses, reconsideration of the treaty entitlement for fiscally transparent entities and articulation of various proposals with regard the current concept of permanent establishment and limitations on the abuse thereof. This book includes 12 chapters that analyse the expected post-BEPS project changes to the Model Convention and the possibility of updating treaties on the basis of the multilateral instrument, rather than bilateral negotiations. The book incorporates the perspectives of leading scholars and practitioners dealing with international tax matters. Essential insights are provided for academics, practitioners, tax officials and judges who deal with or are interested in the field of international taxation.

Explains why perfecting, rather than curbing, interstate competition would make international taxation both more efficient and more just.

Designed for use in law schools, business schools and schools of management, this casebook outlines the determination and administration of U.S. income tax liabilities resulting from international transactions. Textual discussion, cases, rulings and problems, guides students through the basic tax considerations that confront foreign individuals and entities participating in the U.S. economy, and U.S. individuals and entities seeking to derive income abroad. Covers both the U.S. tax rules applicable to international transactions and the tax policy considerations underlying those rules.

Download Free International Taxation (Concepts Insights)

This book examines whether the concept of value creation is a viable criterion for the allocation of taxing rights under a modernized international tax framework

International Tax Policy and Double Tax Treaties

Taxmann's International Taxation - A Compendium | 5,200+

Pages | 200+ Experts | 137 Articles | 4 Volumes | 4th

Edition

The Fourth Industrial Revolution

Schriftenreihe IStR Band 95

Fundamentals of EU VAT Law

"The purpose of this book, then, is to give you an understanding of the concepts that underlie international tax law and double tax treaties by providing an insight into how international tax policy, law and practice operate to ultimately impose tax on international business and investment."--Preface.

This helpful study aid addresses the international taxation aspects of the U.S. tax system. In recent years, there has been an effort among the G-7 nations to better align their domestic tax laws. As a result, principles and enforcement mechanisms found in the U.S. tax system increasingly may resemble those of other nations. However, even though there may be similarities in the design of the tax laws of different nations, ultimately the study of international taxation represents a study of the laws of a particular nation. Thus, this book focuses on the study of U.S. taxation as applied to economic activity with an international element. The Fifth Edition is divided into three sections: common elements of international taxation for both inbound and outbound taxation, inbound U.S. taxation, and outbound U.S. taxation. Special attention is focused on base erosion and profit shifting strategies and the resulting complexity that has been added to the U.S. tax regime to address this phenomenon in the inbound and outbound context. This new offering is from the Concepts and Insights Series and is designed as recommended reading to complement casebook instruction. Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes - portability, meaningful feedback, and greater efficiency. This looseleaf version of the Connected Casebook does not come with a binder. Unique in its structure, Federal Income Taxation, Fourth Edition presents core materials that cover the basics of tax law and then offers "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years of scholarship and teaching experience, feature notes and questions that provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells

that challenge students to apply theory to specific situations. A detailed Teacher's Manual provides comments and suggestions for teaching both the core and the cell material as well as answers to all of the questions and problems in the casebook. Key Features: Thoroughly updated with the latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure Buy anew version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes - portability, meaningful feedback, and greater efficiency.

International Tax Policy

A Proposal for a Digital Data Tax and a Global Internet Tax Agency

International Tax Primer

Tax Theory Applied to the Digital Economy

U.S. Taxation of Foreign Persons and Foreign Income