Course Syllabus and Assignments

Class Time and Place:
Tuesdays 5:45 pm to 7:45 pm (except for Tuesday, October 11 – Monday classes meet). McDonough 200.

Course Structure:
The course will be divided into numbered modules of material, some of which may be discussed in more or less than one of the 13 classes.

Grades:
There will be a 3-hour take home final exam that will be open to Limited Materials (materials used in class). We will discuss the permissible materials in class. The format of the exam will be essay and problems. Your grade will be based approximately 90% on the final exam and 10% on attendance and class participation (Distance Learning students will have their grade determined solely on the exam performance).

Exam instructions will state:
This is an OPEN book exam. Users are permitted to access other documents, outlines, notes, files, etc. on their hard drives, or other materials in their possession. IPads, e-readers and other electronic devices that store information may be used. Calculators may be used. Notwithstanding the foregoing, students may not access the Internet, except as necessary to use the Georgetown Online Exam/Paper Management System, during the examination and before submitting their examination. Doing so is a disciplinary violation of the Student Disciplinary Code. Students may not consult one another or any other person by computer or other electronic device or otherwise, and may not consult any materials not specifically permitted.

Required Course Materials:

*In addition, additional materials will be supplied for particular topics through Faculty Support (available for download from their site) at the beginning of the term. The module numbers below correspond to the Modules in that materials package. The professors will also provide additional materials for download during the term of the course in Canvas.
Reading Assignments:

Materials not marked as “Skim” or “Helpful Supplementary Reading” are required reading. Outline numbers correspond to modules in the readings handout from Faculty Support.

Class 1  
FM and PS  
Aug 30  
1. Principles for Taxing the Income of Foreign Persons - Overview  
a. Code section 61  
b. Cases and Rulings: Cook v. Tait, 265 U.S. 47 (1924)  
c. Helpful Supplementary Reading: B&L § 65.1

Class 2  
FM  
Sept 6  
2. Basis for Taxation - Residence and Entity Classification  
a. Code sections 7701(a)(4) and (5); 7701(a)(30) and (31); 7701(b), 871, 872, 881  
b. Skim Treas. Reg. §§301.7701-1 through -7; 301.7701(b)-1 through -6; U.S. Model Treaty Article 4 and Technical Explanation  
d. Helpful Supplementary Reading: B&L §65.2 through §65.3.6, §66.1, §66.1A, §66.2, §67.9

Class 3 & 4  
PS  
Sept 13 & 20  
3. Determining the Source of Income  
a. Code sections 861, 862, 863, 865; Treas. Reg. § 1.861-7(c)  
c. Helpful Supplementary Reading: B&L §73.1 through §73.9, §73.10; Bank of America v. United States, 680 F.2d 142 (Ct. Cl. 1982); Container Corp. v. Commissioner, T.C. No. 3607-05 (Feb. 17, 2010)
<table>
<thead>
<tr>
<th>Class 9 &amp; 10</th>
<th>6. Tax Treaties – Concepts and General Principles</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM</td>
<td>Nov 1 &amp; 8</td>
</tr>
<tr>
<td></td>
<td>a. Code sections 894(a), 7852(d)</td>
</tr>
<tr>
<td></td>
<td>b. Skim U.S. Model Treaty</td>
</tr>
<tr>
<td></td>
<td>c. Helpful Supplementary Reading: B &amp; L §67.1.3, §65.2.8, §65.3.6, §65.4.1 through §65.4.8, §66.4.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class 5 &amp; 6</th>
<th>4. Taxation of Non-Business Income (FDAP) of Foreign Persons Derived In the U.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM</td>
<td>Sept 27 &amp; Oct 4</td>
</tr>
<tr>
<td></td>
<td>a. Code sections 871, 872, 881</td>
</tr>
<tr>
<td></td>
<td>b. Treas. Reg. §§1.871-1, -7, -14; 1.873-1; 1.881-1(a), (b); 1.881-2; 1.1441-2</td>
</tr>
<tr>
<td></td>
<td>d. Helpful Supplementary Reading: B &amp; L §67.2.1 through §67.2.10.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class 7 &amp; 8</th>
<th>5. Taxation of the U.S. Trade or Business Income of a Foreign Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>PS</td>
<td>Oct 18 &amp; Oct 25</td>
</tr>
<tr>
<td></td>
<td>a. Code sections 864(b), (c); 865(e); 865(g); 871(b); 873; 874(a); 875; 882(a), (b), (c), (d), 1441(c)(1); 1446(a); Treas. Reg. § 1.864-4(c)(1)(i); -4(c)(2); -4(c)(3).</td>
</tr>
<tr>
<td></td>
<td>b. Skim Treas. Reg. § 1.882-5</td>
</tr>
<tr>
<td></td>
<td>d. Helpful Supplementary Reading: B &amp; L §67.6.1 through §67.6.9.</td>
</tr>
</tbody>
</table>
8. Tax Treaties – Taxation of Business Profits (Definition of Permanent Establishment)
   a. US Model Treaty Articles 5 and 7, and Treasury Technical Explanation
   b. Treas. Reg. §§ 1.1441-3(g); 301.7701(b)-7
   d. Helpful Supplementary Reading: B&L §67.6.9

   a. Code sections 884, 894
   b. Skim Treas. Reg. §1.884-5, 1.894-1(d)(1)-(5)
   c. U.S. Model Treaty Article 22
   d. Helpful Supplementary Reading: B&L §67.3.1 through §67.3.3; U.S. Model Treaty Treasury Technical Explanation of Article 22

10. Branch Profits Taxes
    a. Code section 884
    b. Skim Treas. Reg. §§1.884-1(a), (b), (c), (d)(1), (e)(1) & (2), (f)(1)& (2)
    c. Helpful Supplementary Reading: B&L §67.8.1 through §67.8.4.
11. Taxation of U.S. Real Property Interests (FIRPTA); and Miscellaneous provisions, including Transfer Pricing, Transportation and Foreign Governments.
   a. Code sections 897, 871(d), 882(d), 1445; 482; 887; 883; 892.
   b. Skim Treas. Reg. §§ 10897-1, -2, -5T, -6T; 1.1441-1, -2, -5
   c. Skim U.S. Model Treaty Articles 6, 10 ¶ 8, and 13, and Treasury Technical Explanation
   e. Helpful Supplementary Reading: B&L 67.1 through §67.10; §79.1 through §79.3.9, 79.5.4, and §79.7.1 through §79.7.6, 79.8.1 through 79.8.6, 79.9; 79.10, 79.15, 67.10; 67.6.7.

   a. Code section 163(j); 385 7701(l)
   d. Helpful Supplementary Reading: B&L §66.6.

13. Review Session
   December?