Welcome to the Tax Treaties course.

This course is intended to be both an academic and a participatory experience designed around academic content with examples drawn from actual practice. In other words, this is not a course where the professor lectures from the front of the classroom. You should expect to participate, to volunteer, to be asked to explain why a particular approach is being used and to challenge and explore all of the factors that are integrated into a tax treaty based corporate structure. Do not be afraid of making a mistake or taking a position that turns out to have difficulties; many very experienced practitioners do the same thing!

A. Schedule

We are meeting for three hours on Fridays, from 1:20 pm to 4:20 pm, and not from 1:20 pm to 3:20 pm.

We will not meet on Friday, April 15 and Saturday, April 16. I will be away that weekend attending meetings of the Law Center Board of Visitors.

B. Class Materials

The textbook for this course is Volume 1 of the 2015-2016 edition of Materials on International, TP and EU Tax Law (2014-2015 edition). This book is available from the bookstore. This book contains the current United States Model Tax Treaty, the OECD Model Tax Treaty and the official commentaries and technical explanations issued by the United States Treasury Department and OECD Centre for Tax Policy and Administration. It also contains the draft releases from the OECD as part of the BEPS project. We are using Volume 1 only and not Volumes 2 and 3.
We will also be working with case law materials from different jurisdictions. If these are readily available to you on line, I will provide you with citations. If these are not readily available to you on line, these will be sent to you as e-mail attachments.

The best source for up to date materials in this subject area is *Tax Notes International* published by Tax Analysts. It is available to you on line. I recommend that you begin to read it on a weekly basis.

This subject area is one that is constantly changing. We may refer to additional BEPS releases from the OECD or other developments as they occur.

**B. Class Structure**

We will be working with fact patterns drawn from actual practice from different industries and businesses to see how businesses are organized and why they are organized in the way that they are. I will be asking you to comment on fact patterns that are not presented to you in advance. Unfortunately, that is part of the practice world, and you should develop some experience in dealing with complex problems under time pressure.

I also plan to divide the class into working groups for fact patterns on which we will work in class. If you would like to work together with other students in a group, I suggest that you sit near each other in the first class. I also suggest that if you do have friends who are taking this course who have a different background from you, either by training, culture, nationality, or background, you might want to sit with them and include them in part of your group.

I plan to take one break in each class for fifteen minutes at some convenient time between one and a quarter and one and three quarter hours into each three hour class where we come to a natural break in class discussion.
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C. Examination

The examination will be a take home, open book examination. I anticipate giving you the entire examination period to complete the examination. In designing the examination, it is intended that you will be able to fully answer the examination in approximately three hours. The rest of the time is for you to consider and think about your answer.

The examination will consist of a fact pattern or fact patterns and ask you to design or comment upon a proposed solution to the fact pattern. Ethical considerations will be involved in the examination, and should be discussed where they arise.

If you wish to look at past examinations in this course in the library, please remember that professors are only required to designate the best examination. The examination paper so designated is not a perfect examination with correct answers. One or more of the answers may be wrong.

D. Grading

Grades will be based primarily upon the examination results. After the examinations are scored anonymously, I reserve the ability to increase a grade if we believe that an individual had a bad day in taking an exam based upon their class participation and demonstrated learning in class, or to decrease a grade due to absence and being unprepared in class.

My prior experience is that this course need not be graded on a curve, but that students can expect to do well in the course if they participate and think about the materials.

This is a large class this year. I have no hesitancy in giving very high grades for performance that deserves them. I also will have no hesitancy in giving very poor or failing grades to students who do not attend class and who not attempt to master the subject matter of this course. If you are not interested in the course subject and do not want to work together with me to master it, please drop the course.
E. Missed Classes

I understand that you may miss classes because of job interviews, illness or other reasonable cause. Our classes are recorded both on video and audio. I understand that you need to obtain my permission to either view or listen to the recordings. Leave to do so will be freely given. I point out, however, that the educational experience of being in class is significantly better than simply watching or listening.

F. Pet Peeves

Every professor has pet peeves.

I ask that you do not use your computers to chat with friends or surf the web, or text your friends, while you are in class. I ask that telephones be switched off while in class.

I also ask you to be on time.

I make time to teach this course as an adjunct professor, and I ask that you respect this. If you do not want to be in this course and participate in the learning experience wholeheartedly, then please do us all a favor and do not take the course.

If you do not follow these courtesies, I may ask you to leave the class.

G. Contact and office hours

My office is in New York. My office address in New York is De Vos & Co., PLLC, One Rockefeller Plaza, 11th Floor, New York, New York 10020 USA. I am often not in this office, so the best way to contact me is by telephone or through e-mail. My telephone is [redacted]. You can contact me by e-mail either through Georgetown e-mail at [redacted] or his regular e-mail at [redacted]
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I plan to be available on Friday afternoons after class, and appointments can be scheduled during that time for private discussions about the course or legal practice in general. I also plan to have lunch after teaching for three hours on Saturdays, and anyone who wishes to join me to talk about anything is welcome to do so.

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I look forward to getting to know you in class and to exploring this subject with you.