

# TAXATION (TAX)

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## TAX 951: Comparative International Tax Law

3 Credits

This course treats the unique problems of Home country taxation of the foreign income and operations of resident persons and enterprises and Host country taxation of foreign persons and enterprises. Topics include the treatment of cross-border business and investment; sales, financing and e-commerce; the source of income; worldwide and territorial taxation; methods for the elimination of double taxation including foreign tax credits, exemption, and treaties; controlled foreign corporations; tax avoidance; and value added taxes. While stressing the law of the United States and the European Union, this course broadly examines the tax law of both developed and emerging economies to gain a better understanding of the impact of taxation internationally.

**Prerequisite:** TAX 949

## TAX 952: Taxation of Executive Compensation and Benefits

2 Credits

This class will focus on the tax and ERISA aspects associated with executive compensation and nonqualified deferred compensation, including a variety of executive perquisites, equity programs and fringe benefits.

## TAX 980: Partnership Taxation

2 Credits

This course examines the income tax consequences of the formation, operation, and liquidation of a partnership, the classification of an entity as a partnership, distributions by a partnership, and sales of partnership interests.

**Prerequisite:** TAX 949

## TAX 988: State and Local Taxation

2 Credits

Beginning with historical and constitutional aspects, students will analyze in detail recent developments in state and local taxation and their impact on client representation. Attention will be concentrated on corporate, sales and use and other business taxes, death duties, and property taxes and exemptions.

## TAX 992: International Tax

2 Credits

This course addresses U.S. taxation of the foreign income and operations of U.S. persons and enterprises.

**Prerequisite:** TAX 949