

INTERNATIONAL TAXATION
Moore School of Business
ACCT 754
Spring 2006

Instructor: Dr. Robert Rolfe
Office: 558
Phone: 803-777-4908
Office: MW 10:00-11:00 or by appointment

Text: Doernberg, *International Taxation in a Nutshell*, 6th edition, West.

Objective: Obtain an understanding of taxation of multinational corporations. Emphasis will be placed on tax planning for U.S. companies investing overseas.

Performance Evaluation

Exams (2)	80%
Project	10%
Case	10%

The Orange Computer Company case is also done by groups of three. It is due on April 5.

Students are to make a 20-minute presentation on an international tax topic at the end of the semester. The topic must be approved before Spring Break. The presentation is to be done by groups of three.

Assignments

January	9	Introduction	Chapter 1
	11	Investment Incentives	Speaker
	16	MLK Holiday	
	18	Jurisdiction	Chapter 2
	23	Source of Income	Chapter 3
	25	Source of Income	
	30	Foreign Tax Credit	Chapter 8

February	1	Foreign Tax Credit	
	6	Foreign Tax Credit	
	8	Foreign Tax Credit	
	13	Foreign Earned Income Excl.	Chapter 7
	15	Tax Havens	
	20	Tax Havens	
	22	Exam I	
	27	Tax Treaties	Chapter 5
March	1	Tax Treaties	
	13	Controlled Foreign Corp.	Chapter 10
	15	Controlled Foreign Corp.	
	20	Controlled Foreign Corp.	
	22	Foreign Currency	Chapter 11
	27	Foreign Currency	
	29	Transfer Pricing	Chapter 9
April	3	Transfer Pricing	
	5	Transfer Pricing	
	10	Orange Computer Case	
	12	Exam II	
	17	Presentations	
	19	Presentations	
	24	Presentations	