

# International Taxation



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Joel D. Kuntz

International Taxation in a Nutshell Richard L. Doernberg, 2007 This book provides an introduction to the US law of international taxation After an introduction to the fundamentals of US international taxation and the source rules this book addresses investment and business activities carried on by nonresident individuals and foreign corporations in the US Special attention is given to the branch profits tax and the provisions affecting foreign investment in US real estate Also included are chapters on US income tax treaties and filing withholding and reporting requirements. The last part of the book is directed at investment and business activities of US citizens residents and domestic corporations outside the US The centerpiece is a consideration of the US foreign tax credit Intercompany pricing controlled foreign corporations the treatment of foreign currency and international tax free transactions are discussed as well as tax arbitrage **International Taxation in a Nutshell** MINDY. HERZFELD, Richard Doernberg, 2018-08-31 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 extensively revised and updated to address the fundamental changes to the U S international tax rules introduced by the 2017 tax act as well as global tax changes brought about by the OECD s project on cross border tax avoidance 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 *International Tax Law* Philip Baker, 1993-01-01 U.S. International Taxation, 2006 Basic international taxation. 1. Principles of international taxation Roy Rohatgi, 2005 International taxation in an integrated world Frenkel Jacob A., 1991 Taxation of International Transactions Charles H. Gustafson, Robert J. Peroni, Richard Crawford Pugh, 2006 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 Fundamentals of International Taxation B.I. Bittker, 2015 considerations underlying those rules International Tax Guide ,1999 U.S. International Taxation Joel D. Kuntz, *Principles of International Taxation* Lynne Oats, Emer Mulligan, 2019 Fundamentals of International Taxation Lawrence Lokken, Monica Gianni, 2020 **Aspen Treatise for** Introduction To United States International Taxation James R. Repetti, Diane M. Ring, Stephen E. Shay, 2022-06-01

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