USF School of Law  
Fall 2018 – First Assignment

Course:  
LAW 502 – Tax: Foreign Taxation I

Professor:  
Daniel Lathrope

Course Materials:  

First Assignment:  
For the first class, prepare the following material. The paragraph signs refer to material in the casebook. For part F, we will only do through Problem 3 at paragraph 1190.

C. Reach of U.S. Tax Jurisdiction: The Role of International Law  
   Text: Skim ¶¶ 1070 – 1080 for background

D. Some Basic Conceptual and Policy Issues  
   Text: Skim ¶¶ 1085 – 1135 for background

E. Some Basic Principles of U.S. International Taxation  
   Code: §§ 2(d), 11(d). See §§ 871(a) & (b); 882(a).  
   Text: ¶¶ 1140 – 1165

F. Who Is Taxed on Worldwide Income?  
   Code: §§ 877, 877A, 6039E, 6039G, 7701(a)(50)  
   Regs.: §§ 1.1-1(b), (c); 301.7701(b)-1(a), (b)(1), (c), (e), -2(a) through (d), -3(a), (b)(1)- (2), (c), (d), (e)(1), (f). Skim § 301.7701(b)-4.  
   Text: ¶¶ 1170 – 1225  
   Problems: ¶¶ 1190 (Problems 2, 3, 4 & 5), 1200, 1230.