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U.S. International Tax Planning and Policy

**Including Cross-Border
Mergers and Acquisitions**

Samuel C. Thompson Jr.

UCLA SCHOOL OF LAW

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to

Samuel C. Thompson, III (Tommy)

*(who went from conception to 4 months
during the period his father was writing this book)*

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Preface

This book addresses the Federal income tax treatment of the economic activities of (1) foreign persons in the U.S. (*i.e.*, inbound transactions), and (2) U.S. persons abroad (*i.e.*, outbound transactions). Part I provides an introduction to general concepts and to income tax treaties; Part II deals with the taxation of inbound transactions; Part III addresses outbound transactions; and Part IV focuses on cross-border mergers and acquisitions.

In many chapters the book compares the U.S. approach to the particular issue with the approach taken under the income tax law of South Africa, which has a sophisticated and modern income tax system and an income tax treaty with the U.S.

The book is current through December 31, 2006, and supplements will be available periodically on my UCLA Web Site and on the Web Site of Carolina Academic Press.

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