

# UNITED STATES INTERNATIONAL TAXATION

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# UNITED STATES INTERNATIONAL TAXATION

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Third Edition

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MATTHEW  BENDER

## *Dedications*

---

It seems like yesterday  
But it was long ago . . .  
Wish I didn't know now what I didn't know then  
Against the wind  
We were running against the wind  
We were young and strong, we were running  
Against the wind

And the years rolled slowly past . . .  
I began to find myself searching  
Searching for shelter again and again  
Against the wind  
A little something against the wind  
I found myself seeking shelter against the wind . . .

Well, those drifter's days are past me now  
I've got so much more to think about  
Deadlines and commitments  
What to leave in, what to leave out  
Against the wind  
I'm still running against the wind  
I'm older now but still running  
Against the wind

*Against the Wind*  
Bob Seeger

To my Family:  
Ruth, Jen, Jess, Eric, Matthew,  
Madison, Reid, and Payton  
  
You sometimes created the wind,  
but more frequently tried to shelter me from it,  
oftentimes without success.  
I love you!

*PFP*

To my wife Hope  
With deepest love and affection

*JTS*

To my Dad, who taught me by example  
that hard work will eventually be rewarded,  
that it's never too late to chase dreams,  
and that nothing is more important than family.

*JGB*

To S.T., with all my love, and gratitude for your unwavering support.

And to L.E.T., light of my life.

*GAT*



# *Preface*

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This book contains teaching materials for law school courses on the United States federal income taxation of persons engaged in international transactions. It contains 15 separate Units that address fundamental concepts of residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities abroad, the taxation of foreign persons (non-resident alien individuals and foreign corporations) on their activities within the United States, and the safeguard rules in place to curtail potentially abusive tax deferral in the international context.

The Units in this casebook are arranged so that instructors may assign only those that are consistent with particular course objectives and Units may be presented in an alternative order, as appropriate. Each Unit is organized in four parts:

- A. Assigned Code and Regulation Provisions
- B. Problems for Class Discussion
- C. Overview
- D. Reference Materials

Students should begin their class preparation by reading the Code and Regulation provisions set forth in Part A of the assigned Unit and working through the Problems in Part B. The overview in Part C and the reference materials in Part D (cases, rulings, and other relevant authorities) provide the context in which the Code and Regulation provisions come into play, how they relate to the assigned Problems, and offers a starting point from which students may conduct further research. Using this added context, students may then review and refine their initial answers to the Problems.

This book is a third successor edition to Philip F. Postlewaite, *International Taxation: Cases, Materials, and Problems* (Anderson Publishing 1999). This edition has been revised to provide a more streamlined approach to the material and to focus on key concepts that can and should reasonably be covered in a one-semester introductory course.



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