

US INTERNATIONAL TAX LAW PROGRAM

NEW YORK UNIVERSITY SCHOOL OF LAW GLOBAL
EXPERIENCE MODULE MAY 7 - 11, 2018

TABLE OF CONTENTS

1. SCHEDULE	3
2. PROGRAM DETAILS	4
3. PROGRAM FACULTY	6
JOSHUA BLANK	
MITCHELL KANE	
DANIEL SHAVIRO	

INDICATIVE SCHEDULE

		US INTERNATIONAL TAX LAW					
MADRID MODULE	DAY 1	INTRODUCTION TO IE LAW Welcome & Introduction Program Overview Professor Mitchell Kane		Essentials of US Inbound Tax I Professor Mitchell Kane	FREE EVENING		
	DAY 2	Essentials of US Inbound Tax II Professor Mitchell Kane		Essentials of US Inbound Tax III Professor Mitchell Kane	FREE EVENING		
NEW YORK GLOBAL EXPERIENCE MODULE	MAY 7 2018	INTRODUCTION TO NYU LAW Essentials of US Outbound Tax I Professor Mitchell Kane		Essentials of US Outbound Tax II Professor Mitchell Kane	FREE AFTERNOON	OPENING RECEPTION	
	MAY 8 2018	Essentials of US Outbound Tax III Professor Mitchell Kane	COFFEE BREAK	US International Tax Planning I Professor Mitchell Kane	LUNCH	FREE AFTERNOON	FREE EVENING
	MAY 9 2018	US International Tax Planning II Professor Mitchell Kane		US International Tax Planning III Professor Mitchell Kane		FREE AFTERNOON	OPTIONAL EVENING EVENT: SPORT OUTING
	MAY 10 2018	Frontiers of Reform: A Scholarly Perspective on Evolution of International Tax Policy Professor Joshua Blank		Frontiers of Reform: A Scholarly Perspective on Evolution of International Tax Policy Professor Joshua Blank		FREE AFTERNOON	FREE EVENING
	MAY 11 2018	Frontiers of Reform: A Scholarly Perspective on Evolution of International Tax Policy Professor Dan Shaviro		Wrap-up and Key Takeaways Professor Mitchell Kane		FREE AFTERNOON	CLOSING CEREMONY

PROGRAM DETAIL

DAY 1 MADRID, SPAIN

INTRODUCTION & ESSENTIALS OF US INBOUND TAX

Instructor: Mitchell Kane

Session Overview

- Welcome & Introduction to US Tax System
 - Sources of Tax Law in the United States
 - Economic Substance and Anti-Abuse
- Essentials of US Inbound Tax I
 - Distinguishing between US and Foreign Persons
 - Overview of Inbound Tax Rules
 - Taxation of Active Business Income Earned by Foreign Persons

DAY 2 MADRID, SPAIN

ESSENTIALS OF US INBOUND TAX

Instructor: Mitchell Kane

Session Overview

- Essentials of US Inbound Tax II
 - Source Rules (Interest, Dividends, Royalties, and Sales)
 - Characterization Issues
- Essentials of US Inbound Tax III
 - Taxation of Investment Income
 - Taxation of Real Estate

MAY 7, 2018 NEW YORK, NEW YORK

INTRODUCTION & ESSENTIALS OF US OUTBOUND TAX

Instructor: Mitchell Kane

Session Overview

- Essentials of US Outbound Tax I
 - Foreign Tax Creditability
 - Direct versus Indirect Credits
- Essentials of US Outbound Tax II
 - Foreign Tax Credit Limitations

MAY 8, 2018 NEW YORK, NEW YORK

ESSENTIALS OF US OUTBOUND TAX & US INTERNATIONAL TAX PLANNING

Instructor: Mitchell Kane

Session Overview

- Essentials of US Outbound Tax III
 - Introduction to CFCs
 - Income and Taxpayers Subject to CFC Rules
- US International Tax Planning I
 - Cash Circulation
 - Contract Manufacturing
 - Repatriations
 - Inversions



PROGRAM DETAIL

MAY 9, 2018 NEW YORK, NEW YORK

US INTERNATIONAL TAX PLANNING

Instructor: Mitchell Kane

Session Overview

- US International Tax Planning II
 - Credit Generators
 - Intellectual Property Migration
- US International Tax Planning III
 - Inbound Investment Fund Structures
 - Trading Safe Harbors

MAY 10, 2018 NEW YORK, NEW YORK

FRONTIERS OF REFORM: SCHOLARLY PERSPECTIVE ON EVOLUTION OF INTERNATIONAL TAX POLICY

Instructor: Joshua Blank

Session Overview

- FACTA
 - Compliance, Information, and Disclosure
 - FACTA Regime

MAY 11, 2018 NEW YORK, NEW YORK

FRONTIERS OF REFORM: SCHOLARLY PERSPECTIVE ON EVOLUTION OF INTERNATIONAL TAX POLICY

Instructor: Daniel Shaviro

Session Overview

- Scholarly Perspectives on US Tax Policy
 - Destination Based Cashflow Taxes and Border Adjustments
 - US Incorporation of OECD BEPS Reports

Instructor: Mitchell Kane

Session Overview

- Wrap-up and Key Takeaways



PROGRAM FACULTY

JOSHUA D. BLANK

PROFESSOR OF TAX LAW VICE DEAN
FOR TECHNOLOGY-ENHANCED
EDUCATION

FACULTY DIRECTOR OF THE
GRADUATE TAX PROGRAM

▶ Joshua Blank is Professor of Tax Law, Vice Dean for Technology-Enhanced Education and Faculty Director of the Graduate Tax Program at NYU School of Law. Blank joined the full-time faculty in 2010. Blank's scholarship focuses on tax administration and compliance, taxpayer privacy and tax transparency, and taxation of business entities. His scholarly articles have appeared in *University of Pennsylvania Law Review*, *Southern California Law Review*, *UCLA Law Review*, *New York University Law Review*, *Emory Law Journal*, and *Tax Law Review*, among others. In 2014, Blank received the Podell Distinguished Teaching Award from NYU Law. From 2008 to 2009, Blank was an Assistant Professor of Law at Rutgers School of Law–Newark. From 2006 to 2008, he served as an Acting Assistant Professor of Tax Law at NYU Law. Prior to entering academia, Blank was a tax lawyer at Wachtell, Lipton, Rosen & Katz.

MITCHELL KANE

NYU LAW ACADEMIC DIRECTOR
GERALD L. WALLACE PROFESSOR OF
TAXATION

▶ After graduating from law school, Mitchell Kane clerked for the Honorable Karen LeCraft Henderson of the US Court of Appeals for the DC Circuit. He then worked as an associate in the tax department of Covington & Burling. His current research focuses on tax and economic development, tax and climate policy, and transfer pricing. Kane joined the NYU School of Law faculty in 2008 from the University of Virginia School of Law, where he had taught since 2003. Kane received a BA from Yale University in 1993, a JD from the University of Virginia School of Law in 1996, and an MA from the University of Virginia in 1997.

DANIEL SHAVIRO

NYU LAW ACADEMIC DIRECTOR
GERALD L. WALLACE PROFESSOR OF
TAXATION

▶ After graduating from Princeton University and Yale Law School, Daniel Shaviro spent three years each at Caplin & Drysdale, a leading tax specialty firm, and the Joint Committee on Taxation, where he worked extensively on the Tax Reform Act of 1986. Shaviro began his teaching career at the University of Chicago Law School in 1987 and joined the NYU School of Law in 1995. His scholarly work examines tax policy, budget policy, and entitlements issues. His list of published books includes *Fixing U.S. International Taxation* (2014); *Decoding the U.S. Corporate Tax* (2009); *Taxes, Spending, and the U.S. Government's March Toward Bankruptcy* (2007); *Who Should Pay for Medicare?* (2004); *Making Sense of Social Security Reform* (2000); *When Rules Change: An Economic and Political Analysis of Transition Relief and Retroactivity* (2000); and *Do Deficits Matter?* (1997). Shaviro also has published a novel, *Getting It* (2010), and has a blog at danshaviro.blogspot.com. At NYU Law, Shaviro teaches various tax courses, including a scholarly colloquium on tax policy and public finance.