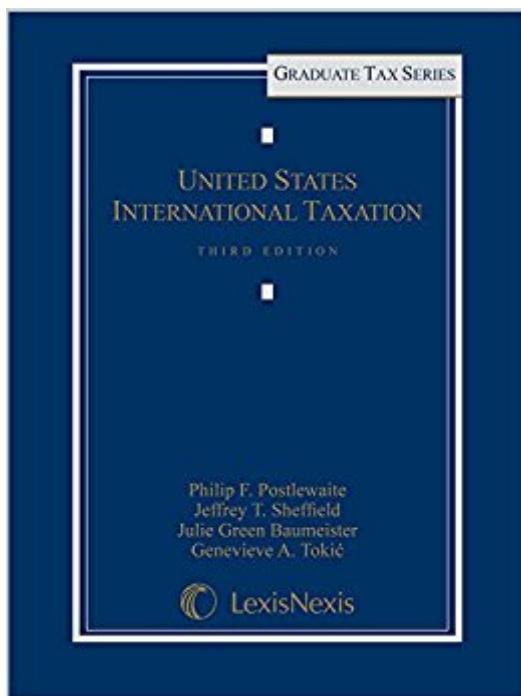


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# United States International Taxation (2015) (LexisNexis Graduate Tax)



## **Synopsis**

One of our popular LexisNexis Graduate Tax Series titles, United States International Taxation embodies the dual goals established for the Series: to provide graduate tax students with a solid foundation in the applicable rules and to enhance their skills in reading and applying complex statutes and regulations. This third edition has been revised to provide a more streamlined approach, limited to 15 units, to the fundamental concepts of international taxation, including: residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities abroad, the taxation of foreign persons (nonresident 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 Third Edition focuses on key concepts (i.e., outbound, inbound, and safeguard issues) that can and should reasonably be covered in a one-semester introductory course on international taxation employing the use of the problem method of instruction. Additions to the reference materials are also included in the third edition, and an updated teacher's manual accompanies the revised student problems. Finally, the approach addresses the powerful role of tax treaties in the international context and in the appendixes reproduce the text of the United States Model Income Tax Treaty and the United States-Canada Treaty as well as their Technical Explanations.

## **Book Information**

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## **Customer Reviews**

Good reading material. I gave it 4 stars because each chapter have only 1 problem... I think we

need more problem for practices.

Garbage. This book takes a horrifically boring topic, and makes it even more boring. Extremely focused on describing code details in morbid detail, often without quoting from the statute, or explaining in English what the statute does. A textbook should explain CONCEPTS, not just be a bunch of string cites to obscure code sections that aren't even in the book (you have to get a supplement for that!) One of the worst books I've had to read in law school... which is saying something.

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