



SPRING 2026 COURSE SYLLABUS

Course Number: 250-001

Course Title: International Tax

Credit Hours: three

Grading Mode: Letter graded

Meeting Time(s): Mon & Wed 4:00 – 5:25 pm EST

Meeting Mode: In person unless otherwise scheduled by Instructor

Exam Time(s): Monday April 27 – Wednesday May 13th (11:59 am)

Exam Mode: Take Home exam: Open book: text, Internal Revenue Code & student prepared outlines (all permitted)

Prerequisite(s): Federal Income Tax

Corequisite(s): Corporate Taxation (suggested)

Instructor(s): William W Ciesar, Associate General Counsel Deloitte LLP

Contact Information and Office Hours:

wciesar@gmu.edu

Reading(s) & Supplement(s):

- a) The required textbook for the class is: *United States International Taxation*, by Philip E. Postlewaite, Genevieve A. Tokic & Mitchell B. Weiss, **5th Edition**, Caroline Academic Press, 2023, (ISBN 978-1-5310-2473-4). This book will be available from the campus bookstore. **If you order online from Amazon or Amazon Prime, please ensure you obtain the 5th Edition.** There is no supplement to the current fifth edition. The instructor will incorporate recent tax law changes into the course as applicable.
- b) The required supplement textbook for the class is: *Advanced Introduction to International Tax Law*, by Reuven S. Avi-Yonah **3rd Edition**, Elgar Advanced Introductions, Edward Elgar Publishing, 2024,

(ISBN978 1 0353 3956 3 paperback is acceptable). This book will be available from the campus bookstore. **If you order online from Amazon or Amazon Prime, please be sure to obtain the third edition** which is the most current edition.

- c) **Students should have access to the Internal Revenue Code and related United States Treasury Regulations or purchase:** *Selected Federal Taxation – Statutes and Regulations*, 2026 Edition, Selected and Edited by Daniel J. Lathrope, West Academic Publications, ISBN 979-89545-352-0 is ideal for students that will be taking more than one tax course. The information included in this book provides relative International Revenue Code and Treasury Regulations that will cover: Individual, Corporate, International, Estate, Gift, General-Skipping Transfers Taxes along with Tax Procedure and Administration provisions.
- d) **On reserve in the law library for use by students of this class:** *United States International Taxation – Outbound and Inbound Activities*, Eleventh Edition, Philip Postlewaite, Mitchell B. Weiss, 2022, ISBN 978-5310-116-1. **This Treatise is the companion publication to our required text. Students are not required to purchase this Treatise.** Reading assignments will match the required textbook readings. **Student should consider reading/reviewing the assigned sections in this Treatise as they provide additional background to the information covered in the required text. Students have found the additional reading extremely helpful given the complexity of the topics we cover.**
- e) You may also consider as an excellent resource (but not required): *International Taxation in a Nutshell, 13th Edition* by Mindy Herzfeld, West Academic Publishing, 2023, (ISBN-13-1978- 1636590578). This is available for purchase online from Amazon and Amazon Prime.

Course Overview:

If you plan to plan to specialize in tax law whether that be in a private law firm, the government or yes, even in an accounting firm or if you anticipate that your practice will involve representing clients participating in global commercial operations and/or

business transactions where tax issues will most definitely arise, this course is designed to prepare you for those potential career avenues of practice. Of course, any student interested in learning about tax law regardless of specific career plans is also welcome to join this course!

International tax law is an unquestionably complex area of the law to master; in fact, many lawyers spend their entire careers practicing and mastering a single area of international tax law thereby becoming subject matter experts in their topic finding themselves in huge demand commanding copious amounts of fees and personal compensation.

If you have made the decision to pursue a career in international tax law or if you are simply considering such a path and would like to learn more about the varied topics, we will focus on those international aspects of the U.S. income tax system that are of most interest and we will study how:

- The United States taxes foreign business entities and foreign individuals on income tax earned in the United States – *referred to as “Inbound”* transactions; and,
- The United States taxes U.S. business entities and U.S. individuals on income earned abroad – *referred to as “Outbound”* transactions and to a lesser extent we will discuss the way in which a foreign country might also tax those same entities or individuals.

Course Learning Outcomes:

Due to time constraints, the scope and complexity of international tax rules, the course is presented as a survey of key international tax topics intended to provide you with a practical overview of U.S. international tax law. Upon completion of the course, you will be equipped to identify and provide guidance to clients regarding essential International Tax matters.

Key topics that we will cover accomplish this will include (this list is not all inclusive and subject to change at discretion of instructor):

- The residency classification rules.
- The source of income rules and allocation of deductions between taxing jurisdictions.
- Foreign Earned Income of United States Persons.
- Overview of the Foreign Tax Credit and related limitations.

- The role of Tax Treaties.
- Transfer Pricing.
- Controlled Foreign Corporations (introductory concepts); and,
- Global Tax Policy through the OECD Framework and BEPs.

A key point to keep in mind is that in US international tax law, no one professional is a subject matter expert (“SME”) of all international tax topics. Astute tax practitioners gain enough knowledge to identify issues and decide whether to address them directly or to consult a subject matter expert for assistance. After completing this course, you will be well-equipped to assess the issue(s) and serve your clients effectively.

Grading Policies:

Participation %: 20

Midterm Exam/ Paper %: Not Applicable

Final Exam/ Paper %: 80

Additional Content %: Not Applicable

Classroom Policies:

Attendance: Per AR 3-1.4, “maintenance of matriculation requires regular class preparation, participation and attendance, registration in the course of study required for the student’s program (full-time or part-time), successive registration for each fall and spring term of each academic year until study is completed, and compliance with all other relevant requirements.”

Absences: Per AR 4-1.1, “if a student is absent for any reason for more than 20 percent of the sessions of a course, the student is not eligible for credit in that course. A student who is not present for at least 75 percent of a session of the course is absent from that session.”

Participation & Preparation:

As with any law school course, class participation is critical, especially given the complexity of the topics we will cover. Students should come to class prepared to discuss all topics even if they are not individually assigned a task for that class session. The instructor reserves the right to call on students randomly for additional discussion of the topic.

The instructor presents the course via power point presentations. Note that only certain slides (but not all) will be made available to the students. Therefore, class participation and development of individual course outlines (which are permitted for use on the exam) is especially important.

In this course you will find that the number and depth of cases that we will review will be less than your other law courses. Instead, problems are key part of learning the topics and as you will note below are assigned for each session.

ALL students are required to complete ALL assigned problems for each session with submission to the instructor of their respective problems not later than 12:00 am prior to the class session where they will be reviewed and discussed.

Please note that grading will not be based on your answers to the problems. Completing the problems and understanding the reasoning behind each answer during the review will support learning. Incorrect answers are considered part of the learning process in this course. Please be prepared to discuss the problem in class.

Use of Technology & AI:

AI use in this course is discouraged. It is likely that whatever answer you receive is incorrect given recent tax law changes.

Use of Electronic Textbooks During Exams:

Students are permitted one laptop computer for exam taking purposes. Additional laptop computers or any other electronic data storage devices are not allowed in an exam room, unless permitted by the course instructor's *written* exam instructions. Electronic textbooks (e-books) may be used during exams that are designated as open books by the instructor, and the instructor allows textbooks to be used during the exam and allows access to a student's computer files during the exam (open exam). E-books may not be used in exams where the instructor does not allow students to access their computer files during the exam (secure exam) even if the instructor permits access to textbooks. If the instructor has blocked access to the internet or computer files, you must bring a hard copy of the allowed textbook(s) you wish to consult. Students will need to borrow or otherwise locate a hard copy of the e-book or print resources needed from the e-book to take into the exam room. The instructor determines the length of the examination and whether it is secure or open and what, if any, study materials are permitted during the exam. Students are responsible for adhering to the instructor's standards for all examinations, which are included in the examination materials.

Course Schedule & Assignments**

Week 1:

Date: 1/14/2026

Topic: **Introduction to International Tax Law; Jurisdiction, Residency & Classification Rules**

Assignment(s): Postlewaite, *United States International Taxation*, 5th Edition (hereinafter referred to as "Postlewaite"): Unit 1 – Pages 3-22; Please Read IRC Secs & Treas Regs as noted on Page 3; Problems for Class: 1-1 – Page 3 **Problem Set #1**; Additional Readings: *An Introduction to International Tax Law*, Third Edition, Reuven S. Avi-Yona (hereinafter referred to as "Yona"): Pages 27; *United States International Taxation, Outbound and inbound Activities*, Eleventh Edition, Volume 1, Postlewaite, Weiss, (hereinafter referred to as "Postlewaite II"); Introduction -Pages xxvii-xxxiii.

Date: 1/21/2026

Topic: **Residency Classification Rules (cont'd)**

Assignment(s): Postlewaite: Unit 1 – Cont'd; *Cook v. Taite*, 265 U.S. 47 (1924), Pages 19 & 20; Revenue Ruling 2004-77-2004-2 C.B. 119; Problems for Class: 1-2 – 1-5 Pages 4&5; **Problem Set #1 (cont'd)**; Postlewaite II: Vol 1 Chapter 1 Pages 3-28.

Week 2:

Date: 1/26/2026

Topic: **The Source Rules**

Assignment(s): Postlewaite: Unit 2 -Pages 23 – 43; Please Read IRC Secs & Treas Regs noted on Page 23; Problems for Class: 2-1 – 2-4 Pages 23 – 24 **Problem Set #2**; Yona Pages 17; Postlewaite II: Vol. I Chapter 2 Pages 31-67 and Postlewaite II Vol II Chapter 18 Pages 107 – 144.

Date: 1/28/2026

Topic: **The Source Rules (cont'd)**

Assignment(s): Postlewaite: Unit 2 – Problems for Class: 2-5 – 2-8 **Problem Set #2**; *Boulez v. Commissioner*, United States Tax Court 83, Pages 38 – 41; *Bank of America v. United States* 680 F2d, 142 (Ct. Cl. 1982); *Container Corp. v. C.I.R.*, 134 T.C. No. 5 (2010); Revenue Ruling 2004-2204-75 2004-2 C.B. 109. Page 42-43.

Week 3:

Date: 2/2/2026

Topic: **Foreign Earned Income of United States Persons**

Assignment(s): Postlewaite Unit 3 Please Read IRC Secs and Treas Regs noted on Page 45; Problems for Class 3 -1 – 3.2 Pages 45-46 **Problem Set #3**; Postlewaite II: Vol I Chapter 3 Pages 69-102 & Vol II Chapter 14 Pages 3-26.

Date: 2/4/2026

Topic: **Foreign Earned Income of United States Persons (cont'd.)**

Assignment(s): Postlewaite Unit 3 – Notice 2006-87 2006 -2 C.B. 706, Page 47; *Jones v. Commissioner*, United States Court of Appeals, Fifth Circuit 927 F.2d 849 (1191) Page 88; *Riley v. Commissioner*, 74 T.C. 414, United States Tax Court.

Week 4:

Date: 2/9/2026

Topic: **The Dividends Received Deduction (“DRD”)**

Assignment(s): Postlewaite Unit 4 – Please Read IRC Secs and Treas Regs noted on page65; Problems for Class 4-1 – 4-3 on Pages 65 **Problem Set #4**; Postlewaite II Vol 1 Chapter 6 Pages 173-206.

Date: 2/11/2026

Topic: **The Dividends Received Deduction (“DRD”) (cont'd.)**

Assignment(s): Postlewaite Unit 4P- Problems for Class 4-4 – 4-5 Page 66 **Problem Set #4**; Postlewaite II Volume I Chapter 7 Pages 223-247 – The Transition Tax, what is it? What is the policy behind it; Please Read IRC Sec 965 and be prepared to discuss *United Staes v. Moore*, 1444 S. Ct. 1680 (2024), which is regarded as a notable tax case in the past century.

Week 5:

Date: 2/16/2026

Topic: **The Foreign Tax Credit – Overview**

Assignment(s): Postlewaite Unit 5 (skip 5.18) – Please Read the IRC Code §§ and Treas Regs §§ noted on Page 83; Problems for Class 5-1 – 5- 4 **Problem Set 5**; Postlewaite II Vol. I Chapter 8 Pages 251 – 287 (skip omit 8.15); Yona Chapter 8 Pages 47 – 50. Be prepared to discuss *Wada v. Commissioner*, United States Tax Court T.C. Memo 1995-241, See page 99.

Date: 2/18/2016

Topic: **The Foreign Tax Credit – Overview (cont'd.) & (begin) The Foreign Tax Credit: The § 904 Limitation**

Assignment(s): Postlewaite Unit 5 (complete) and Unit 6. Please Read the IRC Code §§ and Treas Regs §§ noted on Page 101. Problems for Class Discussion 6-1 & 6-2 on page 101 **Problem Set 6**. Postlewaite II Chapter 8 Pages 295-329 (skip § 8.16).

Week 6:

Date: 2/23/2026

Topic: **The Foreign Tax Credit: The § 904 Limitation (cont'd)**

Assignment(s): Postlewaite Unit 6 (complete). Problems 6-3 -6-5. **Problem Set 6 (complete)**. Note Revenue Ruling 62-67 on Page 117 cites older IRC Code sections, but the rules remain the same relating to limitations on the Foreign Tax Credit.

Date: 2/25/2026

Topic: **The Foreign Tax Credit: The § 904 Limitation (cont'd and complete) & begin Domestic Partners of International Partnerships**

Assignment(s): Postlewaite Unit 7. Please Read the IRC Code §§ and Treas Regs §§ noted on Page 101. Problems for Class Discussion 7 -1 & 7 – 3 on pages 121 & 122 **Problem Set #7**: Postlewaite II Vol 1 Pages 687 – 727.

Week 7:

Date: 3/2/2026

Topic: **Domestic Partners of International Partnerships (cont'd and complete) & Begin Unit 8 Treatment of Foreign-Owned United States Investment Income.**

Assignment(s): Complete **Problem Set #7**; Begin Postlewaite Unit 8 Please Read Please Read the IRC Code §§ and Treas Regs §§ noted on Page 137. Problems for Class Discussion 8 -1 – 8 – 3 on Pages 137 & 138 **Problem Set #8**. Postlewaite II Vol. 2 Chapter 20ch Pages 171 – 188. Yona Chapter 4 Pages 18 - 23.

Date: 3/4/2026

Topic: **Treatment of Foreign-Owned United States Business Income**

Assignment(s): Postlewaite Unit 9. Please Read the IRC Code §§ and Treas Regs §§ noted on Page 151. Problems for Class Discussion 9 -1 – 9 – 2 **Problem Set #9**. Postlewaite II – Vol II– Chapter 19 Pages 147 – 170 & Chapter 20 Pages 171

– 221. Yona Chapter 5) Pages 24 – 29. Please be prepared to discuss: *United States v. Balanowski*, United States Court of Appeals, Second Circuit 236 F. 2d 298 (1956) (see Pages 171 – 174; *Scottish American Investment Co. LTD. v. Commissioner*, United States Tax Court 12 T.C. 49 (1949); (see Pages 174 -180) & *Inverworld v. Comm’r*, T.C. Memo 199-301 ((1996).

Week 8:

Date: 3/16/2026

Topic: **Treatment of Foreign-Owned United States Business Income & Taxation of Branch Profits, Investments in United States Real Property and Base Erosion Anti-Abuse Tax (“BEAT”).**

Assignment(s): Postlewaite Unit 9 (cont’d and complete); Problems for Class Discussion– 9 -3 – 9- 5. Begin Postlewaite Unit 10 Please Read the IRC Code §§ and Treas Regs §§ noted on Page 181. Problems for Class Discussion9 -3 – 9 – 5 **Problem Set #9** (complete).

Date: 3/18/2026

Topic: **Taxation of Branch Profits, Investments in United States Real Property and Base Erosion Anti-Abuse Tax (“BEAT”) (cont’d)**

Assignment(s): Postlewaite Unit 10. Please read the IRC Code §§ and Treas Regs §§ noted on Page 181. Problems for Class Discussion10 -1 – 10 – 3 **Problem Set #10**. Postlewaite II Vol 2 Chapter 20 Pages 231 – 2246.

Week 9:

Date: 3/23/2026

Topic: **Taxation of Branch Profits, Investments in United States Real Property and Base Erosion Anti-Abuse Tax (“BEAT”) (cont’d & complete); Tax Treaties – Overview; Tax Treaties and Investment Income**

Assignment(s): Postlewaite Unit 10 Problems for Class Discuss 10 – 4 – 10 -5). Begin Postlewaite Unit 11 Please Read IRC Code §§ noted on Page 199. Problems for Cass discussion 11 – 1 – 4 Pages 199 – two hundred **Problem Set #11** Postlewaite II Vol II Chapter 15 Pages 29 -5. Be prepared to discuss Revenue Ruling 204-76 2004-2 C.B. 11 Postlewaite Pages 213-214. Yona Chapter 9 Pages 51 – 53.

Date: 3/25/2026

Topic: **Treaties and Investment Income (cont’d and complete).**

Assignment(s): Postlewaite Unit 11 complete Problems for Class Discussion **Problem Set #11**. Postlewaite Unit 12. Problems for Class Discussion12 – 1 – 12 -3 **Problem Set #12**. Postlewaite II Vol II Chapter 17 Pages 81 – 93.

Week 10:

Date: 03/30/2026

Topic: **Tax Treaties and Investment Income (cont'd and complete); Tax Treaties Business Income**

Assignment(s): Complete Unit 12 and **Problem Set #12**. Postlewaite Unit 13 Please Read Treaty Sections Noted on Page 223. Problems for Classroom Discussion 13-1 – 13-6 Pages 224 – 225. **Problem Set #13**. Postlewaite II Vol I Chapter 5 143-170 & Vol II Chapter 16 Pages 53 – 79.

Date: 04/01/2026

Topic: **Tax Treaties and Business Income (cont'd and complete)**

Assignment(s): Complete **Problem Set #13**. Be prepared to discuss *Unger v. Commissioner*, United States Court of Appeals, District of Columbia Circuit 936 F2d 316 (1991) Pages 241-246; *Pei Fang Guo v. Commissioner*, United States Tax Court 19 T.C. No. 14 (2017) Pages 247 – 251 & Revenue Ruling 72-418 1972 C.B. 661 Pages 242-244.

Week 11:

Date: 04/05/2026

Topic: **Tax Treaties and Business Income (cont'd and complete) & Foreign Partners of International Partnerships**

Assignment(s): Complete **Problem Set # 13**. Postlewaite Unit 14 Please Read IRC Code §§ and Treas Reg §§ noted on Page 259. Revisit of *United States v. Balanovski* see pages 272 – 279 Y *Unger v. Commissioner of Internal Revenue*, see pages 275 – 270.

Date: 04/08/2026

Topic: **Introduction to Controlled Foreign Corporations**

Assignment(s): Postlewaite Unit 15 Please Read IRC Code §§ and Treas Reg §§ noted on Page 281. Problems for Class Discussion 15 – 1 – 15 – 2 Pages 281 – 282 **Problem Set #15**. Please be prepared to discuss *Framatome Connectors USA, Inc. v. Commissioner*, United States Tax court, 118 T.C. 32 (20002) Pages 288-292. Postlewaite II Vol I Chapter 9 Pages 331 – 368.

Week 12:

Date: 04/13/2026

Topic: **Controlled Foreign Corporations – Subpart F inclusions**

Assignment(s): Postlewaite Unit 16 Please Read IRC Code §§ and Treas Reg §§ noted on Page 293 (skip sections 16.07, 16.12 in Unit 16). Problems for Class Discussion 16 – 1 – 16 – 2 Pages 293 – 294 **Problem Set 16**. Postlewaite II Vol I Chapter 9 Pages 368 – 405; 425 – 479; 491 – five hundred.

Date: 04/15/2026

Topic: **Controlled Foreign Corporations – Subpart F inclusions (cont'd and complete) (cont'd & complete); Passive Foreign Investment Companies.**

Assignment(s): **Postlewaite Unit 16** Problems for Class Discussion 16 -3 – 16 – 4 complete **Problem Set 16**. Postlewaite Unit 17 Please Read IRC Code §§ and Treas Reg §§ noted on Page 323. Problems for Class Discussion 17 -1 – 17 – 2 **Problem Set 17**. Postlewaite II Vol I Chapter 10 Pages 501 – 535.

Week 13:

Date: 04/20/2026

Topic: **Passive Foreign Investment Companies (cont'd & complete). The New International Tax Regime.**

Assignment(s): **Complete Problem Set 17. Yona, Chapter 10 Pages 55 -68**

Date: 04/22/2026

Topic: **The New International Tax Regime & Part II Selected Contemporary Issues**

Assignment(s): Yona Chapter 10 (complete) and Yona Pages 71 – 167.

** The instructor reserves the right to alter/adjust the syllabus to address timing and other calendar related issues that may impact course progress.

Student Resources

[Antonin Scalia Law School Academic Regulations](#)

[GMU Common Course Policies Addendum](#)

[Mason Square Services](#)

[Mason Square Police](#)

Van Metre Hall, Room 110

Emergency - Dial 911

Escort Services - 703-993-8070

Dispatch – 703-993-2810

[Student Support and Advocacy Center \(SSAC\)](#)

Mason Square Sexual Assault Services:

Van Metre Hall, Room 222D

703-993-8186

Notice of Mandatory Reporting of Sexual Assault, Sexual Harassment, Interpersonal Violence, and Stalking:

As a faculty member, I am designated as a “Non-Confidential Employee,” and must report all disclosures of sexual assault, sexual harassment, interpersonal violence, and stalking to Mason’s Title IX Coordinator per University Policy 1202. If a student wishes to speak with someone confidentially, please contact one of Mason’s confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-380-1434 or Counseling and Psychological Services (CAPS) at 703-993-2380. Students may also seek assistance or support measures from Mason’s Title IX Coordinator by calling 703-993-8730 or emailing titleix@gmu.edu.

[Mason Square Clinic](#)

Van Metre Hall, Room B102

703-991-2831

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