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**TAXATION OF
INTERNATIONAL
TRANSACTIONS
MATERIALS, TEXT,
AND PROBLEMS**

Fifth Edition



Robert J. Peroni
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Taxation Of International Transactions Materials Text And Problems American Casebook Series

**ROBERT J.. BROWN PERONI (KAREN B..
FLEMING, J. CLIFTON.),Karen Brown,J.
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Taxation of International Transactions ROBERT J.. BROWN PERONI (KAREN B.. FLEMING, J. CLIFTON.),Karen Brown,J. Fleming,2021-07-06 Designed for use in law schools business schools and schools of management this significantly revised casebook formerly Gustafson Peroni and Pugh s Taxation of International Transactions outlines the determination of U S income tax liabilities resulting from international transactions and the issues attending administration of the U S international tax rules Textual discussion cases rulings and problems guide students through the basic tax considerations that confront foreign individuals and entities participating in the U S economy as well as those confronting U S individuals and entities seeking to derive income abroad It covers both the U S tax rules applicable to international transactions and the tax policy considerations underlying those rules This book fully covers all the significant provisions of the Tax Cuts and Jobs Act of 2017 and subsequent regulatory and administrative guidance regarding those provisions including the revised foreign tax credit limitations the participation exemption system in Section 245A and the GILTI and FDII provisions **Taxation of International Transactions** Charles H. Gustafson,Robert J. Peroni,Richard Crawford Pugh,2011 Designed for use in law schools business schools and schools of management this casebook outlines the determination and administration of U S income tax liabilities resulting from international transactions Textual discussion cases rulings and problems guides students through the basic tax considerations that confront foreign individuals and entities participating in the U S economy and U S individuals and entities seeking to derive income abroad Covers both the U S tax rules applicable to international transactions and the tax policy considerations underlying those rules **Taxation of International Transactions** Charles H. Gustafson,Richard Crawford Pugh,1995 Legal Problems of International Economic Relations John Howard Jackson,William J. Davey,1986 **Comentarios a los Convenios 1ra parte** Enrique Bolado Muñoz,Iván Díaz-Barreiro H.,Karla Paola Flores Pérez,Nora Morales Rodríguez,Christian Natera Niño de la Rivera,Juan Carlos Pérez Peña,Ricardo Quibrera Saldaña,Luis I. Vázquez,2013-05-01 Presento al lector la primera parte de los Comentarios a los convenios para evitar la doble imposición y prevenir la evasión fiscal en México y el cual tiene por objeto dar una primera aproximación sobre el contenido y alcance de los convenios fiscales que ha firmado México Para ello se ha pensado necesario que el lector conozca los instrumentos internacionales que han servido a México de guía para la celebración de sus tratados de carácter fiscal En atención a ello en todos los capítulos se hace referencia al Modelo OCDE como guía de negociación del gobierno mexicano Igualmente se ha procurado citar a manera de referencia y para un mayor análisis posterior los documentos elaborados en el ámbito internacional que han analizado el tema respectivo Esto tiene como finalidad documentar los principales estudios que rodean a la cuestión tratada Finalmente se analiza la legislación doméstica de México en relación al tema tratado para que el lector tenga una idea completa del concepto abordado y pueda tener una primera aproximación del funcionamiento de los Convenios Fiscales celebrados por México sobre determinados aspectos El proyecto de IFA México es

concluir en tres partes estos Comentarios a los convenios para evitar la doble imposición y prevenir la evasión fiscal. De tal manera que la segunda parte cubra otros artículos no comentados en este volumen y finalmente la tercera parte cubra los artículos restantes de los Convenios fiscales de carácter internacional. Sin duda se trata de un reto académico de gran calado en donde IFA Mexico asume esta gran responsabilidad profesional. Solo el talento de los miembros de IFA Mexico trabajando colectivamente puede enfrentar con éxito este reto. Las autoridades fiscales mexicanas encargadas de la negociación, aplicación o interpretación de las disposiciones de los Convenios fiscales han participado en esta primera parte y seguro lo harán también en las otras partes. Ellos son miembros de IFA Mexico que han decidido hacer este esfuerzo académico al lado y en adición a la abrumadora carga de trabajo y responsabilidades que deben cumplir como funcionarios. Especial reconocimiento a ellos.

Cases and Materials on the Income Taxation of Trusts, Estates, Grantors, and Beneficiaries Jeffrey N. Pennell, 1987

Federal Taxation of International Transactions Richard L. Kaplan, 1988 Monograph intended for teaching law students to the federal income taxation of international transactions. Attention is given to tax policy considerations, political as well as economic ramifications and alternative statutory formulations.

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