

# INTERNATIONAL TAXATION CERTIFICATE

Georgetown offers a Certificate program in the increasingly important field of international taxation.

*The Certificate is open to both U.S. and foreign-trained lawyers, as well as non-attorney tax professionals, and can be completed together with the Tax LL.M. degree (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation>) or on a stand-alone basis.*

*The Certificate in International Taxation can also be completed entirely online (<http://curriculum.law.georgetown.edu/llm/llm-online-parttime-options>).*

## Requirements for U.S.-Trained Students and all Online Students:

- All students must take a minimum of **10 specialization credits**.
- **Prerequisites:** All students must have successfully completed a course in basic federal income taxation or take Georgetown's online course, Foundations of Federal Income Taxation, prior to enrolling in the Certificate program. All students must have also completed a basic course in corporate taxation in their JD program or complete Corporate Income Tax Law I in their first semester as part of the Certificate program (which would increase the required number of credits to 12).
- **Program Course Requirements:** 1) U.S. Inbound International Taxation; 2) U.S. Outbound International Taxation; 3) Tax Treaties; 4) Survey of Transfer Pricing; 5) One additional course in international taxation (a minimum of 2 credits) listed in the online Curriculum Guide (<https://curriculum.law.georgetown.edu/course-search>) under the International Taxation Certificate tab.

## Requirements for Foreign-Trained Students Completing the Program On-Campus:

- All students must take a minimum of **10 specialization credits**.
- **Program Course Requirements:** 1) International Tax (Fall semester); 2) Tax Treaties (Spring Semester); 3) Survey of Transfer Pricing (Fall semester); 4) Three additional credits of coursework in international taxation

## Contact Information

To learn more, please contact:

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## Note on State Authorization to offer Online Programs

Georgetown Law is a member of the State Authorization Reciprocity Agreement (SARA), which allows online programs that demonstrate compliance with their home state's authorization requirements to enjoy reciprocal authorization in all other SARA states, which include D.C., Puerto Rico, and all U.S. states except California. Georgetown is also authorized separately to deliver online education to students residing in California. For more information on state authorization, including state complaint processes and refund policies the university is required to comply with, please visit Georgetown's office of Compliance and Ethics web page: <https://compliance.georgetown.edu/student-consumer-information/distance-education>

For more information on SARA please visit: <https://www.nc-sara.org/>

## Disclosure Regarding Professional Licensure

Georgetown Law's online degree and certificate programs will not lead to professional licensure and will not qualify a student to sit for any state bar exam.

Search LL.M International Taxation Certificate Courses ([http://curriculum.law.georgetown.edu/course-search/?program=program\\_89](http://curriculum.law.georgetown.edu/course-search/?program=program_89))

**LAW 710 v00 Advanced International Taxation** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20710%20v00>)

LL.M Course (cross-listed) | 2 credit hours

This course is designed for those students that wish to gain a deeper understanding of the effect of certain U.S. rules governing the taxation of U.S. persons doing business overseas and foreign persons doing business in the United States. The course will cover a broad range of topics with particular emphasis on the tax consequences of cross-border reorganizations, liquidations and taxable acquisitions and dispositions. The course will cover the tax consequences of outbound transfers of assets, foreign-to-foreign transfers of assets, and inbound transfers of assets. Students will be expected to have a working knowledge of corporate taxation, and transactional aspects of subpart F and the foreign tax credit rules.

**Prerequisite:** Corporate Income Tax Law I (or Corporate Taxation); International Tax (or U.S. International Outbound Tax).

**Recommended:** Prior or concurrent enrollment in Corporate Income Tax Law II (or completion of Corporate Taxation).

**LAW 1633 v00 Current Developments in International Taxation Seminar** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%201633%20v00>)

J.D. Seminar (cross-listed) | 2 credit hours

In 2017 the United States enacted a historic tax reform package that represents the most significant change to the U.S. international tax regime since 1986. Four years later, at the multilateral level, world leaders agreed to a fundamental reform of the international tax system involving a global minimum corporate tax. Then in 2022 the United States did not follow through on implementing that agreement, leaving the question of whether the U.S. will implement the global minimum tax to 2025, when various provisions of the 2017 act phase out.

This course will study current developments in US and multilateral international tax policy. We will consider the major international tax questions at stake in Pillar 1 and Pillar 2 of the OECD project as well as the legislative questions at issue for corporate taxation in the United States in 2025, and the relationship between the negotiations at the OECD and U.S. international tax policy developments. We will also speak with government representatives involved in crafting legislative proposals and negotiating multilaterally.

Students will write short papers with respect to the primary materials we examine, and write a final paper reflecting on the strengths and weaknesses (or lack thereof) of the new international tax regime, or particular statutory and regulatory provisions therein of students' choosing.

**Prerequisite:** Federal Income Tax and International Tax (or U.S. International Inbound Tax and U.S. International Outbound Tax).

**LAW 2038 v00 Current Issues in Tax Policy** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%202038%20v00>)

LL.M Seminar (cross-listed) | 2 credit hours

This colloquium will offer students an opportunity to examine current tax policy issues in depth and at an advanced level, with discussions led by policymakers, economists, and other tax experts. The course will discuss various current and recent legislative proposals at a detailed level and examine the economic, tax policy, and political considerations underlying the decisions that have been made in each proposal. This will include infrastructure, wealth tax, cross-border tax, consumption taxes and other politically salient tax policy topics. It will explore the economic and policy literature surrounding the issues of economic welfare and competitiveness. The course will also examine issues such as tax expenditures, debt vs. equity, cost recovery, and various tax incentives. Reading materials generally will be supplied and will include economic and tax policy papers, legislative proposals, and technical explanations. The course is intended to be highly interactive with students discussing design and policy issues with leading experts in the field. The grade for this course will be based primarily on papers that students submit addressing policy topics discussed by the guest speakers. Useful class participation will be taken into account as a plus in determining the final grade. There will be no final exam.

**Prerequisite:** Federal Income Taxation.

**LAW 487 v02 EU Tax Law** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20487%20v02>)

LL.M Course (cross-listed) | 1 credit hour

Tax harmonization within the European Union is very difficult to achieve. Most legislative measures of the European Union in this area require the consensus of all 27 member states. The only real engine of harmonization seems to be the European Court of Justice (ECJ). The ECJ itself cannot harmonize the tax systems, however, the Court can force the member states to open their tax systems for tax competition within Europe. The judgments delivered by the ECJ are most of the time very surprising, even to experts.

The course focuses on very recent judgments of the Court of Justice. By analyzing some selected judgments, students should learn about the guiding principles of European tax law, as they have been developed by the ECJ on a case to case basis, and about the approach of the Court and the role the Court plays. Students should get an impression about possible future developments of European tax law.

**Prerequisite:** Federal Income Taxation.

**Note:** WEEK ONE COURSE. This course will meet for one week only on the following days: Monday, January 8, 2024 through Thursday, January 11, 2024, 9:00 a.m. - 12:20 p.m. The course will have a take-home exam that must be completed during the week of January 20 and January 27, 2024.

This course is mandatory pass/fail and will not count toward the 7 credit pass/fail limit for J.D. students. ATTENDANCE IS MANDATORY AT ALL CLASS SESSIONS. Enrolled students must be in attendance at the start of the first class session in order to remain enrolled. Waitlisted students must be in attendance at the start of the first class session in order to remain eligible to be admitted off the waitlist. All enrolled students must attend each class session in its entirety. Failure to attend the first class session in its entirety will result in a drop; failure to attend any subsequent class session in its entirety may result in a withdrawal. Enrolled students will have until the beginning of the second class session to request a drop by contacting the Office of the Registrar; a student who no longer wishes to remain enrolled after the second class session begins will not be permitted to drop the class but may request a withdrawal from an academic advisor in the Office of Academic Affairs. Withdrawals are permitted up until the last class for this specific course.

**LAW 900 v01 Global Indirect Tax: The VAT** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20900%20v01>)

LL.M Course (cross-listed) | 2 credit hours

During this century, the United States has raised revenue chiefly through the income tax, which is a per capita or direct tax. In many other countries, fiscal authorities rely far more heavily on indirect taxes. With the pace of globalization accelerating, U.S. tax professionals increasingly advise foreign clients, for whom indirect taxes may constitute a large percentage of aggregate tax liability. A basic knowledge of how these taxes work is thus a valuable asset for any lawyer doing corporate or international tax work.

This course will introduce students to indirect taxation, exemplified by the European Union's Value Added Tax ("VAT") and Canada's Goods and Services Tax ("GST"), two of the fastest-growing indirect taxes globally. The course will examine the economic and policy rationales for such taxes and study in detail how different types of value added taxes work, including tax calculations and cross-border aspects. Finally, the course will compare the VAT with the retail sales taxes imposed by many U.S. state and local governments and will consider the feasibility of adopting some version of a VAT in the United States. At the end of the course, students will have a broad technical understanding of indirect taxes and an appreciation of the policy concerns that animate legislative and academic discussion of this important subject.

This two-credit course will be divided into nine 3-hour class sessions. All sessions will be taught by global indirect tax professionals from KPMG's Washington D.C. office.

**Prerequisite:** Federal Income Taxation.

**Note:** ATTENDANCE IS MANDATORY AT ALL CLASS SESSIONS. Enrolled students must be in attendance at the start of the first class session in order to remain enrolled. Waitlisted students must be in attendance at the start of the first class session in order to remain eligible to be admitted off the waitlist. All enrolled students must attend each class session in its entirety. Failure to attend the first class session in its entirety will result in a drop; failure to attend any subsequent class session in its entirety may result in a withdrawal.

Enrolled students will have until the beginning of the second class session to request a drop by contacting the Office of the Registrar; a student who no longer wishes to remain enrolled after the second class session begins will not be permitted to drop the class but may request a withdrawal from an academic advisor in the Office of Academic Affairs. Withdrawals are permitted up until the last class for this specific course.

**LAW 509 v01 International Tax** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20509%20v01>)

J.D. Course (cross-listed) | 3 credit hours

This course is an introduction to the law and policy of U.S. taxation of U.S. and foreign persons engaged in cross-border activities. The course will address both how individual and corporate foreign taxpayers are taxed by the United States, and how U.S. individual and corporate taxpayers are taxed by the United States on income earned in or from other countries. Topics will include U.S. jurisdiction to tax, allocation of income, withholding taxes, the foreign tax credit, deferral, transfer pricing, and tax treaties. The course will also consider how the U.S. rules in these areas are influenced by developments in other countries. The goal of the course is to provide an overview of the relevant law and policy considerations, with a focus on specific issues that are presently contested as a policy matter. Students should leave the course with an understanding of the basic framework for U.S. international tax law and a sense of some of the policy debates surrounding the current rules.

**Prerequisite:** Federal Income Taxation.

**Mutually Excluded Courses:** Students may not receive credit both for this course and for U.S. International Inbound Tax (formerly: U.S. Taxation of Foreign Persons in the United States); or U.S. International Outbound Tax (formerly: U.S. Taxation of Domestic Persons with Activities Outside of the U.S.); or U.S. Taxation of International Transactions.

**Note:** Required for foreign-trained Tax LL.M. students pursuing the Certificate in International Taxation.

**LAW 058 v06 International Tax and Business Planning Workshop**

(<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20058%20v06>)

LL.M Seminar (cross-listed) | 3 credit hours

The Workshop will use a "case study" approach to address the myriad technical, practical and strategic issues involved in counseling a company as it evolves from a start-up operating out of its founder's garage (in the first week of the semester) to a Fortune 100 global powerhouse with operations on every continent. Each week's hypothetical case study will consist of a fact pattern, including financial and operational data, presenting a set of business objectives and/or problems to resolve. The class will be divided into separate "law firms" of 4 or so students per firm. Each firm will be asked each week to undertake a new project for the senior partner/client relating to the facts and requests for advice/assistance set forth in the case study. Members of the firm will then collaborate on a brief written product for presentation and discussion during the next week's session. The form, format and audience for the deliverable will vary from week to week – a technical tax law memo for the VP-Tax, a tax/financial analysis for the CFO, a strategic powerpoint presentation to the CEO or Board, a submission to a foreign tax administration, a legislative, treaty or regulatory proposal, an outline for an oral argument in an international tax case before a Federal Circuit panel. The objective of the exercise will also vary from week to week – for example, a pre-filing conference memo aimed at persuading the IRS National Office international rulings personnel to respond favorably if a request is filed on a cross-border spinoff; the executive summary of a Competent Authority request to resolve a withholding tax interpretative issue under an applicable treaty; strategic analysis and recommendations regarding the most tax effective approach to bring products to the EU or APAC market, to finance an international acquisition or to tax-effect losses incurred in a particular country operations. The seminar's final exercise will involve yet another twist in the company's life cycle.

**Prerequisite:** Prior or concurrent enrollment in Corporate Income Taxation I (or the JD course, Corporate Taxation (formerly Taxation II)) and a course in international taxation.

**Mutually Excluded Courses:** Students may not receive credit for both this course and the J.D. course Corporate Transactions, or the J.D. seminar Business Planning Seminar.

**Note:** FIRST CLASS ATTENDANCE IS MANDATORY. Enrolled students must be in attendance at the start of the first class session in order to remain enrolled. Waitlisted students must be in attendance at the start of the first class session in order to remain eligible to be admitted off the waitlist.

**LAW 3063 v00 International Tax Controversy** ([http://](http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203063%20v00)

[curriculum.law.georgetown.edu/course-search/?keyword=LAW%203063%20v00](http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203063%20v00))

LL.M Course (cross-listed) | 2 credit hours

This course concentrates on real world civil and criminal tax controversies involving international tax matters facing today's tax practitioners. The course begins with an introduction to the U.S. compliance regime, including the obligation to report worldwide income, specified foreign financial assets and international business activity. Students will learn the various international tax reporting obligations, applicable statutes of limitations and tolling provisions, potential civil penalties under the Internal Revenue Code and the Bank Secrecy Act, options for resolving non-compliance, procedures for challenging proposed and assessed penalties, and the risk of criminal investigation and prosecution. The course concludes with study of current international enforcement and litigation trends involving cross-border business transactions and base erosion/profit shifting issues.

**Prerequisite:** Federal Income Taxation

**Recommended:** Prior or concurrent enrollment in Federal Tax Practice & Procedure or any International Tax Course

**Note:** The course may include occasional presentations by guest speakers experienced in the field of international tax.

**LAW 883 v00 Survey of Transfer Pricing** ([http://](http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20883%20v00)

[curriculum.law.georgetown.edu/course-search/?keyword=LAW%20883%20v00](http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20883%20v00))

LL.M Course (cross-listed) | 2 credit hours

The topic of international transfer pricing – that is, how a business conducting operations in a number of different countries should divide its taxable income among those countries – remains among the most practically important of international tax issues. This course seeks to provide an introduction to the United States' principals and current practice of international transfer pricing, as well as some understanding of the historical and conceptual basis of the current system. Specific goals of the course are to assist foreign students in gaining a general perspective on the United States system and to provide domestic students and practitioners a sufficient level of understanding of the area and practices to provide a platform for the development of further interest in the area.

**Prerequisite:** Federal Income Taxation.

**Recommended:** Prior or concurrent enrollment in a course in international taxation.

**LAW 846 v00 Tax Treaties** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20846%20v00>)

LL.M Course (cross-listed) | 2 credit hours

International tax treaties determine why hedge funds are located where they are, how motion pictures are financed, whether the dispatch of employees abroad is economical, and why financial assets follow prescribed international paths. They determine why Netherlands and Luxembourg have a large positive balance of trade with the United States, and why recording studios are established in the Caribbean. They determine whether bank accounts in Switzerland and Liechtenstein are really secret. While tax treaties ostensibly are only about dividing up tax bases between countries and exchanging information between sovereigns, in reality they channel the flow of investment and development in the global economy.

This course assumes that students have some familiarity with basic tax treaty concepts and examines how provisions of the OECD Model Treaty and the United States Model Treaty are used by tax practitioners to achieve specific business objectives. Students will acquire an understanding of how treaty provisions help shape economic and financial decisions in different industries and economic sectors. The course uses examples drawn from actual practice to illustrate the creative use of tax treaty provisions. It is designed to be an interactive experience, with students working on case studies, discussing alternative approaches, and using different jurisdictions and changes in the form of the underlying transaction to achieve desirable tax results.

Learning objectives:

This course is intended to teach the concepts underlying the United States Model Tax Treaty and the OECD Model Tax Treaty. By the end of the course, students are expected to understand how tax treaties are organized and be able to apply the model tax treaties to factual situations in which the tax treaties are applicable.

At the same time, the course is intended to challenge the student to be aware of the ethical challenges and risks of practice in the area of international taxation. More and more, tax authorities are not only looking to penalize a taxpayer for improper tax planning, but also the tax advisor who recommended the course of action followed by the taxpayer. By the end of the course, students are expected to be able to understand where the borders of ethical behavior are when developing international tax structures and to be able to analyze risks to the clients and themselves when working in this area.

Finally, the course is intended to reinforce principles of close reading and attention to the specific wording used in the tax treaties and cases interpreting the tax treaties. By the end of the course, students are expected to be able to read and understand why specific words are used in tax treaties and the significance of these words.

**Prerequisite:** Federal Income Taxation and one course in international taxation.

**Note:** Enrolled students will have until the beginning of the second class session to request a drop by contacting the Office of the Registrar; a student who no longer wishes to remain enrolled after the second class session begins will not be permitted to drop the class but may request a withdrawal from an academic advisor in the Office of Academic Affairs.

**LAW 897 v00 Tax Treaties** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20897%20v00>)

LL.M Course (cross-listed) | 2 credit hours

This is a basic tax treaty course. It will cover fundamental tax treaty concepts such as residency, permanent establishment, business profits, limitation on benefits, and relief from double taxation (including operation of the U.S. foreign tax credit rules). There will be an overview of treaty provisions that apply to investment income and income from the performance of services. In addition, students will learn about the interaction of tax treaties with U.S. domestic tax law, the role of international organizations in interpreting tax treaties, procedures for resolving tax treaty disputes through the competent authority process, and strategies for researching tax treaties. This course is designed for students with little or no background in tax treaties. However, students will be expected to have a basic understanding of the U.S. tax rules that apply to foreign persons who receive income from the United States and U.S. persons who receive income from abroad. The course will be based primarily on the United States Model Income Tax Convention, together with selected case law and administrative authority. We will also look at selected provisions of the OECD Model Tax Convention.

**Prerequisite:** Federal Income Taxation and prior or concurrent enrollment in one course in international taxation.

**LAW 743 v00 Transfer Pricing: Selected Topics** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20743%20v00>)

LL.M Seminar | 2 credit hours

This course will provide students an opportunity to explore the international taxation topic of transfer pricing through the research and writing of a graduate paper. Students will choose a topic in consultation with the instructors, prepare an outline to be submitted to the instructors, make a presentation to the class on their topic, and submit a paper of at least 22 pages. During the first half of the course, the instructors will focus on international transfer pricing and related topics. Transfer pricing involves the division of taxable income resulting from cross border transactions including the sale of goods and services and the licensing of intangibles. Transfer pricing typically leads to the largest audit disputes between multinational corporations and the national tax administrations for the countries in which these companies do business. As a result, transfer pricing is a key practical topic in international tax.

This course is an advanced topics courses. The introductory course in transfer pricing is recommended, but not required. Specific lecture topics will include 1) Overview of the international transfer pricing system. 2) Performing a transfer pricing analysis for a particular multinational group, and assisting the group in implementation. 3) Current developments including the taxation of services, intangibles, and OECD guidance. 4) Apportioning group-wide expenses. 5) Enforcement issues. 6) Administrative procedures, including IRS examinations, APA procedures, and competent authority procedures, and 7) Looking toward the future: what are the most appealing policy options today? In addition to transfer pricing, students may choose paper topics from other international tax topics with a practical application including permanent establishments, tax treaties, international arbitration, and the competent authority process.

**Prerequisite:** Federal Income Taxation (formerly Taxation I).

**Recommended:** Survey of Transfer Pricing.

**LAW 986 v01 U.S. International Inbound Tax** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20986%20v01>)

LL.M Course (cross-listed) | 2 credit hours

Concentrates on the U.S. taxation of foreign persons and foreign investments in the United States. The course covers the U.S. taxation of passive and business income of nonresident aliens and foreign corporations, the source rules, the principles and application of U.S. tax treaties, special rules governing foreign investment in U.S. real estate and other business, cross border financing transactions, the base erosion and anti-abuse tax, and tax planning possibilities involved in the foregoing.

**Prerequisite:** Federal Income Taxation and either prior or concurrent enrollment in Corporate Taxation or Corporate Income Tax I.

**Mutually Excluded Courses:** Students may not receive credit for both this course and the J.D. course International Tax Law or U.S. Taxation of International Transactions.

**Note:** Required for U.S. trained students pursuing the Certificate in International Taxation.

**LAW 756 v01 U.S. International Outbound Tax** (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20756%20v01>)

LL.M Course (cross-listed) | 2 credit hours

Concentrates on the U.S. taxation of U.S. persons and businesses earning income outside of the United States. The course examines, in depth, U.S. taxation of the international operations of U.S. multinational corporations. It covers the GILTI rules, the foreign tax credit provisions, Subpart F, repatriation, and overall strategic tax planning, including the significant new U.S. international tax rules and other changes introduced by the 2017 Tax Cuts and Jobs Act.

**Prerequisite:** Prerequisite: Federal Income Taxation and either prior or concurrent enrollment in Corporate Taxation or Corporate Income Tax I.

**Mutually Excluded Courses:** Students may not receive credit for both this course and the J.D. course International Tax Law or U.S. Taxation of International Transactions.

**Note:** Required for U.S. trained students pursuing the Certificate in International Taxation.