

INTERNATIONAL TAX – WEEK ONE ASSIGNMENTS

FALL 2026

Professor Jeffrey Kahn

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The full syllabus is available on the course Canvas page.

REQUIRED MATERIALS

The required texts for the course are: Postlewaite, Tokic, Weiss, *United States International Taxation* (CAP, 5th Ed.) and Lathrope, *United States International Taxation – Selected Sections* (2025 ed.).

ATTENDANCE & PARTICIPATION & LAPTOP USAGE & RECORDINGS

The class meets Tuesday and Thursday from 3:15 to 4:40 in Room 210 of the MCB. This course will be taught by use of the problem-method approach. The focus of the classroom discussion will be on problems at the start of each chapter that address issues related to the assigned topic. Students should arrive in class prepared to discuss the day's assignment, particularly the problems that we will review.

Usage of laptops during the class period is not allowed. Each class will be recorded and made available to students on Canvas.

ASSIGNMENTS

When assigned, students should read the unit, review the Code and Regulations listed at the front of the assigned unit, and prepare the problems that are provided at the front of the assigned unit.

CLASS ONE - TUESDAY – AUGUST 25

1. Residency Classification Rules (Unit 1)

CLASS TWO – THURSDAY – AUGUST 27

2. Source Rules (Unit 2)