



Taxation of International Transactions: Materials, Texts And Problems, 4th (American Casebook Series)

Charles Gustafson, Robert Peroni, Richard Pugh

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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 guide 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.

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