

## **LAW 569D.001 TOPICS IN INTERNATIONAL TAXATION - U.S. TAXATION OF CROSS-BORDER TRANSACTIONS (3 credits) - Omri Marian**

**Course Description:** The course explores U.S. federal income taxation of cross-border transactions. The academic subject matters covered can be roughly divided into three distinct categories: (1) Jurisdictional thresholds – the circumstances under which the United States asserts tax jurisdiction (source v. residence taxation)? (2) Taxation of foreign taxpayers' income earned in the United States (inbound taxation); and, (3) Taxation of U.S. taxpayers' income earned in foreign jurisdictions (outbound taxation). Course book is located [here](#) (online version is acceptable). NB. Information on availability from the UBC Bookstore will be released in the coming months.

**Instructor Biography:** Professor Omri Marian (Professor of Law, UC Irvine School of Law) is an internationally recognized expert in international taxation, comparative taxation and taxation and the blockchain. Before joining UC Irvine School of Law, he was an assistant Professor of Law at the University of Florida where he taught in the graduate tax program. He also practiced as a tax associate in the New York office of Sullivan & Cromwell LLP. Professor Marian is frequently featured in financial media outlets.