

**LL.M. International Tax Law / CAS International Tax Law
Universität Zürich – course 2025/26**

Module 6: Taxation in Foreign Jurisdictions, Part USA

Date: 26-27 September 2025 (total 12 sessions)

Lecturer: Prof. Dr. Omri Marian

Content module 6, IND

Date	Content	Duration	Lecturer
26 Sep.	<ul style="list-style-type: none">• Introduction to U.S. Tax Law and the Structure of the U.S. Tax System• Source, Residence, and Entity Classification Rules	8.30-12.30 (incl. breaks)	
	Lunch break	12.30-13.30	
	<ul style="list-style-type: none">• Inbound Taxation• Anti BEPS Rules (Limitation on Benefits, Anti Stripping, Conduit and Mismatch Arrangements, Branch Profits, etc.).	13.30-17.30 (incl. breaks)	
27 Sep.	<ul style="list-style-type: none">• Outbound Taxation and Foreign Tax Credit• CFC and IP Taxation• U.S. Tax Treaty Policy (if time allows)	8.30-12.30	

Content:

The course is aimed at providing an informative overview of U.S. federal income taxation, with a particular emphasis on cross-border transactions. In the context of each topic Prof. Marian will address practical considerations, as demonstrated by planning schemes used by U.S.-based multinationals. Topics to be covered are:

- Sources of U.S. Tax Law
- The Structure of U.S. International Taxation: Source, Residence, and A Primer on U.S. Entity Classification and Taxation
- A Primer on U.S. Inbound Taxation and Anti BEPS Rules
- A Primer on U.S. Outbound Taxation and CFC Rules
- U.S. Tax Treaty Policy