

Comparative Taxation II

(Two Semester Credits)

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A continuation of the course from Session I, in this class we look at how various systems tax corporations, partnerships and international transactions. The topics that may be discussed include corporate/partnership formation, distributions and liquidation, and the taxation of inbound and outbound transactions. The class is designed to help students understand the underlying policies and different systems which governments use to finance their activities. The only prerequisite is Comparative Taxation I, and no other prior tax or code classes are required. This course will help with corporations/partnerships and *any* code class taken in the future.