

INTERNATIONAL TAX

Professor Bret Wells

University of Houston Law Center

Syllabus

Fall Semester 2026

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1. **Required Course Materials** are:

- a) Reuven S. Avi-Yonah, Diane M. Ring, and Yariv Brauner, U.S. International Taxation: Cases and Materials, Sixth Edition (Foundation Press 2026) (ISBN: 9798892099110).
- b) Bret Wells, International Taxation, Foundation Press (Concepts and Insights Series), Sixth Edition (2026) (ISBN: 9798317702830);
- c) Foundation Press, "United States International Taxation, Selected Sections, 2026-2027 Edition," (ISBN: 9798317704438) or a similar current Internal Revenue Code volume.
- d) Course Supplement. Further, various photocopied materials for use in this course will be periodically provided by me and made available for download from Canvas.

2. **Why Take This Course?** In choosing upper-level courses, law students should use at least two criteria in your course selection process to ensure that you get the maximum benefit from your tuition dollars. First, you should evaluate whether the course provides important knowledge that you need to know for your expected area of practice. Second, you should evaluate whether mastery of the subject matter of the course would be exceedingly difficult to accomplish on your own. If a course would be difficult to master on your own and if the material is important for your expected area of practice, then you should strongly consider taking the course while you are a law student at UHLC.

Based on the above two metrics set forth above, International Taxation represents a good upper-level course for many of our students to take. Today's lawyers, more than at any other time, are likely to represent clients with commercial transactions involving cross-border issues. Technological improvements in communication, including the explosive growth of the internet, have made the world smaller and created a closer global community. In prior decades, only those lawyers who represented the largest companies or the wealthiest individuals dealt with international commerce, but in today's business environment lawyers can expect that many of their clients will conduct business activities in multiple countries. Consequently, lawyers who want to represent sophisticated clients will need to understand the structural implications of the U.S. international tax laws. Thus, in terms of the first metric of importance, the International Taxation course is likely to be very important to the practice of many of our graduates. And, as to the second metric, U.S. international taxation is an unquestionably difficult area of the law to master on your own. If you believe it will be helpful to your practice to understand U.S. international taxation, then you will be well served to take this course because doing so gives you the best chance of learning this material in an efficient and effective manner.

2. **Course Objective.** This course will provide you with an overview of common international tax planning issues so that you understand the manner in which the U.S. tax system asserts taxing jurisdiction over cross-border activities. This course can be further sub-divided into two general categories of international (i.e., cross-border) taxation as follows:

- a) **Inbound Taxation**: the United States taxation of non-resident aliens and foreign corporations with respect to their activities conducted within the territory of the United States; and
- b) **Outbound Taxation**: the United States taxation of U.S. persons with respect to their activities conducted outside the territory of the United States.

In examining these subject areas, significant attention will be given to the important provisions included in the U.S. Internal Revenue Code and in U.S. income tax treaties (including, particularly, the current U.S. Model Income Tax Treaty). As we study these tax laws, we will also discuss the significant judicial decisions and regulatory pronouncements that have interpreted them. Specific topics to be covered during the semester will include: (a) sourcing rules for allocating income and deductions among several national taxing jurisdictions; (b) extra-territorial taxation of U.S. citizens and enterprises realizing income (and paying foreign income taxes) in foreign locations; (c) income tax incentives for exports; (d) reallocation of income and deductions between U.S. and related foreign enterprises (i.e., transfer pricing); (e) taxation of foreign persons with respect to their income derived from US portfolio investments, from U.S. trade or business activities, and from U.S. real property investments. An important focus will be the examination of structuring alternatives and the related tax risks in various international trade and investment tax planning situations.

- 3. **Class Sessions and Reading Assignments**. This course meets on both Monday & Wednesday from 1:00 PM until 2:30 PM. The Reading Assignment Sheet attached to this syllabus identifies the class sessions. As indicated in the Reading Assignment Sheet, I anticipate that we will have 28 class sessions. You should be prepared to discuss the reading assignment where we left off in the prior class and then be prepared to discuss the next succeeding reading assignment set forth in the Reading Assignment Sheet. Please note that the dates for covering these materials may shift and is expected to shift, as we have fewer reading assignments than the number of class sessions. I expect some of the assigned topics may take more than one day to finish, but I would like you to have read the reading unit prior to the conversation on that particular unit. In addition, due to the COVID-19 pandemic, I may need to make modifications to the course syllabus and may do so at any time. If such changes in reading coverage or course objectives are made, I will post an updated **Reading Assignment (As Revised)** to Canvas at least 24 hours before class. Thus, even if you missed the prior class, you can easily determine the scope of coverage for the upcoming class and the anticipated coverage for the remainder of the semester.
- 4. **Class Preparation**. Some students are tempted to read materials lightly before class and to use their lecture notes to focus their minds on where further self-study is needed. That strategy is **not** a good strategy for this course. If you attempt to employ it, you will not have the background needed to keep up with the lecture. This strategy will create an enormous loss of time on your part as you try to learn the material by self-study in a triage fashion. In the end, this technique will waste time. The better strategy for this course is to adequately prepare before each class lecture so that you are familiar with the material before hearing the lecture. Your prior preparation allows you to listen to the lecture with the objective of fine-tuning and clarifying your thinking. If you are prepared beforehand, then you can ask questions immediately when things are not as you expected. After class, you can then review your lecture

notes and your outline to make sure you have properly synthesized the topic. Your synthesis of the material on a timely basis is important because the material covered later in the course builds upon your correct synthesis of material covered in the earlier part of the course. If you prepare for each class and you actively listen and participate during the class sessions, then you should be well positioned to efficiently and accurately learn this material.

5. **Course Modality.** This course is designated to be taught in-person. It is my desire to teach this course in-person. There may be instruction mode changes to this course up through two weeks before the first day of classes for the term. If such change in modality were made, then notice of this change will be sent to then-registered students. For this course, students are expected to normally be physically present in the classroom. This course has a final examination, and it will be administered as an in classroom examination requiring your physical presence. Although my preference is to allow students the option to participate via remote presence by Zoom on an occasional basis, it is not known whether or not such flexibility will be authorized. So, students should not rely on an expectation that remote presence will be available. Even if this remote presence modality were available, my desire is to teach this course through an in-person modality, so please do expect to regularly attend classes in-person. If remote presence were allowed, I would allow you to attend via remote presence if my prior approval is obtained at least two hours before the particular class session is to commence. For those who do obtain my prior approval and are then allowed to attend remotely, I will endeavor to stream the course online via the Zoom video conferencing software assigned to the class as indicated in Canvas. Student using the classroom's internet videoconferencing capability must adhere to the following requirements:
- a) you must be connected to the internet videoconference five minutes before class starts;
 - b) your computer must have a working video camera and quality audio capability; joining by audio-only due to your lack of video capability will be treated as an absence (you may need an external mic or headset for sufficient audio quality);
 - c) if your computer is a laptop, you must not be distracted by traveling or other activities when you join the internet videoconference;
 - d) you may not join the class internet videoconference from a phone;
 - e) you must identify yourself with your class roll name in the internet videoconferencing software;
 - f) you must have your video feed on so that your face and upper body area are visible in gallery mode in Zoom; you must present yourself professionally in the video stream (for example, eating "on-camera" is not a professional presentation);
 - g) you must be able to fulfill your responsibilities if called on to discuss a case, a Problem Set, or any of the assigned course materials; and
 - h) you must place your audio on "mute" until called upon or until you have a question to ask.
6. **Attendance.** Consistent with university policy, 80 percent attendance is required. Attendance will be taken via an electronic attendance sheet. I will give you a code at the beginning of class, and you need to log-in to the electronic attendance sheet to register your attendance and input "Today's Code" at this link: at this link: <https://forms.gle/qjngSo6V1VSCVjGN7>. Those individuals not satisfying the attendance requirement will be reported to UH Law Center administrative officials to be dropped from

the course.

7. Program Learning Outcomes

- a) Students will demonstrate knowledge and understanding of the fundamental principles of the substantive law, policy, and procedure necessary through multiple modalities for effective, competent, and responsible participation in the legal profession.
- b) Students will demonstrate proficiency in legal analysis, reasoning, and problem-solving skills through engagement with case law, statutes, regulations, and administrative actions.
- c) Students will demonstrate proficiency in research skills, such as factual investigation, evaluating the relevance, reliabilities, and strength of legal authorities, and awareness of both legal and nonlegal resources and tools.

8. Student Learning Outcomes

- a) Demonstrate a knowledge and understanding of the rules and polices bearing upon the U.S. taxation of international transactions through class discussion and by answering substantive essay questions.
- b) Identify legal and economic issues relating to the taxation of transactions inside and outside the United States.

9. No Required Prerequisite. Although the four-hour Federal Income Tax course is helpful material, it is not a prerequisite for you to have taken Federal Income Tax in order to successfully master the material in this course. Further, although we will study international transactions involving corporate entities and partnership entities, it is not required that you have taken either partnership taxation or corporate taxation either.

10. Grade and examination.

- a) **Final Examination.** Subject to ¶10.b. below, the grade in this course will be entirely dependent upon a final examination. This examination will be administered according to the regular examination schedule. The Final Exam is expected to take you three hours to complete, but you will be allowed four hours to complete the final examination. The final examination is a limited open book exam where only the following materials are able to be brought into the final exam: (i) the Required Course Materials listed in ¶1, (ii) the syllabus, (iii) any supplemental materials provided by the professor (as provided by me during the semester), and (v) student prepared outlines. Not permitted in the examination room are commercially prepared materials (including commercial outlines) or any other study or any other optional reference materials not prepared by you. This exclusion from the materials in the final examination includes, but is not limited to, the Suggsted Supplemental Reference Materials listed at the end of the syllabus are permitted in the final examination.
- b) **Impact of Class Participation.** Class participation is expected in this class. Homework problems may be assigned throughout the semester to reinforce synthesis of the materials covered in the assigned reading. Students are expected to complete those problems as part of the assigned content. Significant class participation may positively impact your grade.

11. Powerpoint Slides. I regularly use Powerpoint slide presentations as part of my lectures. Once the relevant chapter has been completed, I will post these slides to Canvas.

- 12. Personal Computers.** The permitted use of personal computers in the classroom is **solely** for the purposes of (i) reviewing preparation notes and (ii) taking notes during class. Specifically **excluded** from in-class computer usage is anything beyond these activities, e.g., “surfing the web” and messaging. Nonparticipation due to diversionary uses of your personal computer constitutes an absence from the class. In the event this occurs, you are not eligible to sign the attendance sheet and are subject to appropriate action as the professor may determine in his sole discretion.
- 13. Archived Lectures.** Assuming no technological issues, I plan to record and archive my class lectures and will post them to Canvas. As stated in ¶6 above, you are required to attend classes per UHLC policy and to be prepared for class. The availability of these recordings is not a substitute for your attendance and participation. However, I have found that making these video recordings available to students provides students the luxury of focusing their attention on the class discussion because the archived lectures allow students to later supplement their note taking. Please note that students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Center for Students with Disabilities. If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. As previously stated, I expect to record my classes and make those recordings available for viewing to students enrolled in this course only. Students may use instructor’s recordings for their own studying and notetaking. Instructor’s recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.
- 14. Questions to professor.** My office hours are Monday through Wednesday from 10:30 am until noon, or as otherwise arranged. If you have questions, please contact me at 713-743-2502 or by email at bwells@uh.central.edu. I am available to answer questions until the end of the last class day.
- 15. Honor Code.** Students may be asked to sign an honor code statement as part of their submission of any graded work including but not limited to projects, quizzes, and exams. Students acknowledge the following: “I understand and agree to abide by the provisions in the Law Center Honor Code. I understand that academic honesty is taken very seriously and, in the cases of violations, penalties may include suspension or expulsion from the University of Houston.” The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code’s provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

The software technology known as artificial intelligence has recently expanded its capability to generate text (AI Generated Text). Examples of the technology include what are known as

“generative” large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Text, appears to have human mimicking “intelligence” and is thus potentially usable as a substitute for written work product one might generate themselves. AI Generated Text can include computer code or programs as well as human language content. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to not prompt, generate, obtain, read, or use any AI Generated Text in relation to any activity or assessment in this course. This applies to AI Generated Text from yourself or others. This pledge includes that your assessment work product in the course is without any contribution from AI Generated Text. This specifically extends to the plagiarism policy and unauthorized aid/materials parts of the Honor Code: AI Generated Text will be treated as from another/other in applying the plagiarism policy to this course. The term “assessment” means any work product generated for this course that is submitted to the instructor or presented in a class session, regardless whether it is graded content or not.

- 16. Counseling Options:** The University of Houston has a number of resources to support students’ mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let’s Talk location in-person or virtually. Let’s Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed. The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment. The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being. If you or someone you know is struggling or in crisis, help is available. Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis Lifeline: call or text 988, or chat 988lifeline.org.
- 17. COVID 19.** If you are experiencing any COVID-19 symptoms that are not clearly related to a pre-existing medical condition, do not come to class. Please see [Student Protocols](#) for what to do if you experience symptoms and [Potential Exposure to Coronavirus](#) for what to do if you have potentially been exposed to COVID-19.

COVID 19 Information. Students are encouraged to visit the University’s [COVID-19](#) website for important information including diagnosis and symptom protocols, on-campus testing, and vaccine information. Please check the website throughout the semester for updates.

Vaccinations. Data suggests that vaccination remains the best intervention for reliable protection against COVID-19. Students are asked to familiarize themselves with pertinent [vaccine information](#) and to consult with their health care provider. The University strongly encourages all students, faculty and staff to be vaccinated.

Syllabus Changes Due to COVID 19. Due to the changing nature of the COVID-19 pandemic, please note that I may need to make modifications to the course syllabus and may

do so at any time. Notice of such changes will be announced as quickly as possible through (*specify how students will be notified of changes*).

18. Reasonable Academic Adjustments/Auxiliary Aids. The University of Houston complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for disabled students. In accordance with Section 504 and ADA guidelines, UH strives to provide reasonable academic adjustments/auxiliary aids to students who request and require them. If you believe that you have a disability requiring an academic adjustments/auxiliary aid, please contact [the Justin Dart Jr. Student Accessibility Center](#) (formerly the Justin Dart, Jr. Center for Students with DisABILITIES).

19. Sexual Misconduct Policy. The University is committed to maintaining and strengthening an educational, working and living environment where students, faculty, staff, and visitors are free from discrimination and sexual misconduct. If you have experienced an incident of discrimination or sexual misconduct, there is a confidential reporting process available to you. For more information, please refer to the University system's Anti-Discrimination Policy SAM 01.D.07 and Sexual Misconduct Policy SAM 01.D.08, available here:

<http://www.uhsystem.edu/compliance-ethics/uhs-policies/sams/01-general-information/index.php>

<http://www.uhsystem.edu/compliance-ethics/docs/sam/01/1d7.pdf> (antidiscrimination)

<http://www.uhsystem.edu/compliance-ethics/docs/sam/01/1d8.pdf> (sexual misconduct)

Please be aware that under the sexual misconduct policy, SAM 01.D.08, faculty are required to report to the University any information received regarding sexual misconduct as defined in the policy. Please note that the reporting obligations under the sexual misconduct policy reach to employees and students. Also, as a required reporting party, Law Center employees and faculty members are not a confidential resource. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Suggested Supplemental Reference Materials

1. Joseph Isenbergh & Bret Wells, [International Taxation: U.S. Taxation of Foreign Persons and Foreign Income](#) (Wolters Kluwer 6th ed. 2026) (available electronically on VitalLaw and CCH platforms and available in print in the UHLC library).