**Washington State University**

**MAJOR CURRICULAR CHANGE FORM - COURSE**

(Submit original signed form and ten copies to the Registrar's Office, zip 1035.)

<table>
<thead>
<tr>
<th>Future Effective Date: 08/20/2012</th>
<th>☑ New course</th>
<th>☐ Temporary course</th>
<th>☐ Drop service course</th>
</tr>
</thead>
<tbody>
<tr>
<td>(effective date cannot be retroactive)</td>
<td>☐ There is a course fee associated with this course (see instructions)</td>
<td></td>
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<tr>
<td>☐ Variable credit</td>
<td>☐ Repeat credit (cumulative maximum ______ hours)</td>
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<tr>
<td>☐ Increase credit (former credit ______)</td>
<td>☐ Lecture-lab ratio (former ratio ____________)</td>
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<tr>
<td>☐ Number (former number _______)</td>
<td>☐ Prefix (former prefix ____________)</td>
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<tr>
<td>☐ Crosslisting (between WSU departments) (Must have both departmental signatures)</td>
<td>☐ Cooperative listing (UI prefix and number ________) taught by: WSU ☐ UI ☐ jointly taught ☐</td>
<td></td>
<td></td>
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<tr>
<td>☐ Conjoint listing (400/500)</td>
<td>☐ S, F grading</td>
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<tr>
<td>☐ Request to meet Writing in the Major [M] requirement (Must have All-University Writing Committee Approval)</td>
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<tr>
<td>☐ Request to meet GER in ________ (Must have GenEd Committee Approval)</td>
<td>☐ Fulfills GER lab (L) requirement</td>
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<tr>
<td>☐ Professional course (Pharmacy &amp; Vet Med only)</td>
<td>☑ Graduate credit (professional programs only)</td>
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<tr>
<td>☐ Other (please list request)</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Acctg course prefix</th>
<th>545</th>
<th>International Taxation course no.</th>
<th>title</th>
</tr>
</thead>
<tbody>
<tr>
<td>03 3</td>
<td></td>
<td>Acceptance into the MAcc Program</td>
<td></td>
</tr>
<tr>
<td>credit</td>
<td>lecture hrs</td>
<td>lab hrs</td>
<td>studio hrs</td>
</tr>
<tr>
<td>per week</td>
<td>per week</td>
<td>per week</td>
<td></td>
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**Description (20 words or less)**

Introduction to tax issues for international transactions of businesses and individuals

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**Instructor:** Debra Sanders  
**Contact:** Susan Gill  
**Campus Zip Code:** 4729

- Please attach rationale for your request, a current and complete syllabus, and explain how this impacts other units in Pullman and other branches (if applicable).
- Secure all required signatures and provide 10 copies to the Registrar's Office.

<table>
<thead>
<tr>
<th>Chair/Date: 1/23/12</th>
<th>Dean/Date: 1/20/12</th>
</tr>
</thead>
</table>

General Education Com/Date

Chair (if crosslisted/interdisciplinary)*  
Dean (if crosslisted/interdisciplinary) *  
Graduate Studies Com/Date

All-University Writing Com/Date  
Academic Affairs Com/Date  
Senate/Date

*If the proposed change impacts or involves collaboration with other units, use the additional signature lines provided for each impacted unit and college.
Washington State University Vancouver  
Accounting 545  
Introduction to U.S Taxation of International Transactions  
Summer

Instructor Name: Debra Sanders  
Phone: 360-546-9147  
Email: w.ramirez@wsuvancouver.edu  
Fax:  
Instructional Support: Danette Knowlton 360-546-9750 or knowlton@vancouver.wsu.edu

Class: Tuesday and Thursday, 6:00-9:00 pm
Office:  
Office Hours:
Prerequisites: Admission to the Masters of Accounting Program

Materials Needed (required)


Course Materials: Provided on Angel

Online Course Management through Angel
To access Angel, please follow these directions.
Browse to: http://lms.wsu.edu/ which is the Angel web site. Use your student network ID (same as what is before your @wsu.edu address), and your network ID password to get into Angel, you will see your courses that you are registered for listed in the courses module. If you don't know your network ID yet, or you want to reset your password, you can go to the MyWSU.edu portal to create one or look up your existing ID (using your student ID number): http://my.wsu.edu/.

Catalog Course Description with Course Prerequisites

Prerequisite is admission to Master of Accounting program. The course is designed to introduce a student to the tax issues raised by international transactions and how those issues are resolved by U.S. tax law.

Instructor Course Objectives

This course is an introduction to the U.S. taxation of international transactions. It is assumed that every student has had a class that introduced the basic individual and corporate taxation. The three aims of this course are:

1. To gain an insight of the principal U.S. tax rules that applies to investment and business activity in the United States by foreign persons ("inbound taxation").
2. To gain an understanding of some of the principal U.S. tax rules that apply to investment and business activity of U.S. persons outside the United States ("outbound taxation") and
3. To gain an understanding on principal U.S. tax rules that apply to investment and business activity of U.S. persons abroad (principally controlled foreign corporations ("CFC").
SUMMER

The course should be useful to those students interested in a career in public or private accounting, the field of taxation, or corporate management.

**Overall objectives for this course are the following:**

Recognize the influence of taxation in daily corporate decision making international business decision. Acquiring a perspective of U.S. international tax law including significant cases and rulings in this area.

**The primary objectives of the course will be achieved through:**

Assignments from the textbook, case briefs, oral presentation and problem solving.

**Class Method**

This class will combine reading assignments from the texts and class discussions. The class will be in the format of lecture and class discussion of the materials. Students are expected to read the assigned materials before class and be prepared each meeting to discuss the assigned materials.

Throughout the course you may be assigned cases or rulings to present. You are to make oral presentations of the cases and ruling. These count towards your participation points.

**Evaluations and Grades**

The following points are allocated to the exams, homework, and tax returns. Each point category is described after the allocations of points.

<table>
<thead>
<tr>
<th>Points</th>
<th>%</th>
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<tbody>
<tr>
<td>Participation</td>
<td>50</td>
</tr>
<tr>
<td>Midterm</td>
<td>100</td>
</tr>
<tr>
<td>Final</td>
<td>100</td>
</tr>
<tr>
<td>TOTAL</td>
<td>250</td>
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</table>

The midterm will cover material to the date of the midterm. The final will be cumulative. The midterm and final will consists of facts that a student needs to analyze and provide a response. The required answers could vary from a mathematical calculation to an essay discussing relevant considerations in analyzing the facts from a tax perspective.

**Letter Grades**

The following letter grading scale will set the minimums in this class.

- 100 – 92% = A
- 91 – 90% = A–
- 89 – 88% = B+
- 87 – 82% = B
- 81 – 80% = B–

71% or below = F
SUMMER

Posting of Grades: All grades for assignments and exams will be posted through Angel. Final grades are available on My.WSU.edu for student access the day following grade submission.

Exams: There will be two exams.

FINAL EXAM: The final exam will be a comprehensive.

Grade Appeal Process: All grade appeals must be submitted within TWO WEEKS from date the assignment/exam score is posted. Appeals should be sent to the following email account wramirez@wsu.edu. The student should clearly describe in detail the problem with the grading, why the grade should be reviewed and by how much the grade should be adjusted. The student will receive the grade of the re-graded exam or assignment rather than the original grade (note the score on the re-grade may be higher or lower than the original grade).

Keys to Success: Attendance in this class is crucial. Not only does it enhance your understanding of the material, it also provides the opportunity to receive assistance on your assignments.

The student who will be successful in this class will keep current with the readings and assignments. Integrating the materials within the chapters and with prior chapters is critical. Taxation is a course that builds on prior knowledge. If you fall behind, it will be very difficult to catch up and do well in this class.

Cell Phones: If you bring a cell phone into class, please turn it off.

Course/Instructor and University Policies

Academic Integrity: Students are expected to uphold the WSU standard of conduct relating to academic dishonesty (see WSU Student Handbook, WAC 504-25-015). Students assume full responsibility for the content and integrity of the academic work they submit. The guiding principle of academic integrity shall be that a student’s submitted work, examinations, reports, and projects must be that student’s own work. For additional information about WSU’s Academic Integrity policy/procedures please contact (360) 546-9781.

Students shall be guilty of violating the honor code if they:
- Represent the work of others as their own.
- Use or obtain unauthorized assistance in any academic work.
- Give unauthorized assistance to other students.
- Modify, without instructor approval, an examination, paper, record or report for the purpose of obtaining additional credit.
- Misrepresent the content of submitted work.

The penalty for violating the honor code is severe. The first offense will result in a grade of zero on the assignment/exam in question. A second offense will result in a failing grade for the course. All offenses will be reported to the Office of Student Affairs. If a student is unclear about whether a particular situation may constitute an honor code violation, the student should meet with the instructor to discuss the situation.
SUMMER

Cheating: For this class, cheating includes but is not limited to copying or working with another on the homework problems, using an article briefed by another student, plagiarism in the article briefs, and using unauthorized notes during the exam.

The penalty for violating the honor code is severe: The first offense will result in a grade of zero on the assignment or exam. A second offense will result in a failing grade for the course. All offenses will be reported to the Office of Student Affairs. If a student is unclear about whether a particular situation may constitute an honor code violation, the student should discuss with the instructor.

Student Conduct/Deportment: Per the WSU Vancouver Student Handbook, students are, "Expected to show due respect for ...the rights of others." For example, "While students have the right to freedom of expression...this expression cannot interfere with the rights of others or disrupt the processes of the University. Any malicious act which causes harm to any person's physical or mental well being is prohibited." Such activities include sexual harassment, discrimination, intimidation (e.g. bullying or belittling fellow students), disruptive behavior (e.g., loud talking in class), or slanderous comments made about other students or faculty (e.g., false and unsubstantiated claims of discrimination made for the purpose of improving grades). Students should be familiar with the Washington State University standards for student conduct presented in the WSU Vancouver student handbook (available from student services). "Students who fail to conduct themselves properly are subject to discipline, which may extend to temporary or permanent removal from the institution."

Reporting Violations: To report violations of the student or faculty conduct code the following procedures are expected to be followed.
Step 1: In writing, state your complaint. Provide supporting documentation where necessary.
Step 2: There is a required communication hierarchy for presenting the complaint. First, present the complaint and supporting documentation to the class instructor. Second, if the instructor is unable to resolve the matter to the student's satisfaction, or if the problem behavior spans multiple classes, or if the nature of the problem makes this impossible, then the student submits the complaint to the WSU Vancouver College of Business Academic Director. Third, if the matter is still not resolved to the student's satisfaction, then the student submits the complaint to the Vice Chancellor of Academic Affairs.
See the WSU Vancouver student manual for more detail concerning this process.

University Communication with Students: All email communication from the University will be sent to the student's email.wsu.edu address. If you do not have an email.wsu.edu email account, please set up the account as soon as possible by:
Go to My.WSU.edu to get your email name and temporary password.
Visit www.my.wsu.edu to get your new account name and temporary password.
Visit www.email.wsu.edu to activate your new account.
Please remember to change your temporary password.

Attendance Policy: I do not take attendance in this class. If you do not need to attend the lectures and do not need any assistance in completing all of the assignments, it is at your choice whether to attend. However, please be polite and let me know that you will not be attending. If you do miss class, then it is your responsibility to obtain all materials covered in the class from a classmate. Also, if you have not attended class and your grade is not what you desire, remember that you made the choice.
SUMMER

Availability of Assignments & Exams: Most assignments will be graded on Angel. However, if an assignment is returned during class and the student is absent that day, it is the student's responsibility to retrieve the paper.

Exams will be returned for the students to review.

Makeup Exams: A makeup is allowed only under extraordinary circumstances.

Posting of Grades (see Posting of Grades, page 2)

Students with Disabilities: Accommodations may be available if you need them in order to fully participate in this class because of a disability. Accommodations may take some time to implement so it is critical that you contact Disability Services as soon as possible. All accommodations must be approved through Disability Services, located in the Student Resource Center on the Lower Level of Student Services Center (360) 546-9138

On Campus Counseling

Short-term counseling services for current Washington State University Vancouver students are available for free on campus from Dr. William D. Meek. Will is available for appointments Monday through Friday from 8:30 AM to 5:00 PM in Student Services Center 111. To schedule a visit, please call (360)546-9238 or go to http://www.vancouver.wsu.edu/ss/pc.htm for additional information.

A Commitment to Campus Safety

Washington State University is committed to maintaining the safety of the students, faculty, staff, and visitors to the Vancouver campus. As part of this commitment, the university has prepared a Campus Safety Plan, containing a comprehensive listing of university policies, procedures, statistics and information relating to campus safety, emergency management and the health and welfare of the campus community. Please see the following websites for further information. http://safetyplan.vancouver.wsu.edu/ http://oem.wsu.edu/emergencies

Emergency Notification System

WSU has made an emergency notification system available for faculty, students and staff. Please register at myWSU with emergency contact information (cell, email, text, etc). You may have been prompted to complete emergency contact information when registering for classes on RONet. In the event of a Building Evacuation, a map at each classroom entrance shows the evacuation point for each building. Please refer to it. Finally, in case of class cancellation campus-wide, please check local media, the WSU Vancouver web page and/or http://www.flashalert.net/. Individual class cancellations may be made at the discretion of the instructor. Each individual is expected to make the best decision for their personal circumstances, taking safety into account.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Gustafson</th>
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</thead>
<tbody>
<tr>
<td>May 10th</td>
<td>Introduction and Overview</td>
<td>9 to 75</td>
</tr>
<tr>
<td>May 12th</td>
<td>Source Rules</td>
<td>76 to 113, 131 to 139</td>
</tr>
<tr>
<td>May 17th</td>
<td>U.S. Trade or Business Income</td>
<td>141 to 225</td>
</tr>
<tr>
<td>May 19th</td>
<td>Non Business U.S. Source Income</td>
<td>228 to 291</td>
</tr>
<tr>
<td>May 24th</td>
<td>Mitigating Double Taxation</td>
<td>302 to 406</td>
</tr>
<tr>
<td>May 26th</td>
<td>Foreign Tax Credit Limitation</td>
<td>406 to 453</td>
</tr>
<tr>
<td>May 26th</td>
<td>Foreign Earned Income Exclusion</td>
<td>453 to 483</td>
</tr>
<tr>
<td>May 31st</td>
<td>Controlled Foreign Corporations</td>
<td>485 to 546, 556 to 568, 584 to 611</td>
</tr>
<tr>
<td>June 2nd</td>
<td>FTC - Separate Baskets</td>
<td>664 to 693, 1112 to 116</td>
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<tr>
<td>June 7th</td>
<td>Transfer Pricing</td>
<td>710 to 762, 966 to 972, 1006 to 1020</td>
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<tr>
<td>June 9th</td>
<td>International Sale of Goods</td>
<td>881 to 898, 905 to 936</td>
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<tr>
<td>June 9th</td>
<td>Foreign Entity Classification</td>
<td>1082 to 1089</td>
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<tr>
<td>June 14th</td>
<td>Tax Reform</td>
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<tr>
<td>June 16th</td>
<td>Final</td>
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