The Case for Black Reparations — Boris Bittker 2003-05-15

The groundbreaking first book on black reparations, essential reading for the twenty-first century. Originally published in 1972, Boris Bittker's riveting study of America's debt to African-Americans was well ahead of its time. Published by Toni Morrison when she was an editor, the book came from an unlikely source: Bittker was a white professor of law at Yale University who had long been ambivalent about the idea of reparations. Through his research into the history and theory of reparations—namely the development and enforcement of laws designed to compensate groups for injustices imposed on them—he found that it wasn’t a crazy, far-fetched idea. In fact, beginning with post-Civil War demands for forty acres and a mule, African-American thinkers have long made the case that compensatory measures are justified not only for the injury of slavery but for the further setbacks of almost a century of Jim Crow laws and forced school and job segregation, measures that effectively blocked African-Americans from enjoying the privileges of citizenship. The publication of important recent books by black scholars like Randall Robinson and the growth of a highly vocal reparations movement in the beginning of this century make this book, long unavailable, essential reading. Bittker carefully illuminates the historical provisions and statutes for legitimate claims to reparations, the national and international precedents for such claims, and most important, the obstacles to a national policy of reparations.


Introduction to International Tax in Canada, 9th Edition —

Fundamentals of International Taxation — 2011


Blueprints for Basic Tax Reform — United States. Department of the Treasury 1977

Federal Estate and Gift Taxation — 2005

Federal Income Taxation of Corporations and Shareholders — Boris I. Bittker 2018
**Public Finance** - Richard W. Tresch 2002-05-22 Featuring a general equilibrium framework that is both cohesive and versatile, the Second Edition of Public Finance: A Normative Theory brings new and updated information to this classic text. Through its concentration on the microeconomic theory of the public sector in the context of capitalist market economics it addresses the subjects traditionally at the heart of public sector economics, including public good theory, theory of taxation, welfare analysis, externalities, tax incidence, cost benefit analysis, and fiscal federalism. Its goal of providing a foundation, rather than attempting to present the most recent scholarship in detail, makes this Second Edition both a valuable text and a resource for professionals. *Second edition provides new and updated information *Fociuses on the heart of public sector economics, including public expenditure theory and policy, tax theory and policy, cost benefit-analysis, and fiscal federalism *Features a cohesive and versatile general equilibrium framework

**Tax Law Design and Drafting, Volume 1** - Mr. Victor Thuronyi 1996-08-23 Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume I covers general issues, some special topics, and major taxes other than income tax.

**International Income Taxation: Code and Regulations--Selected Sections (2020-2021 Edition)** - Robert J Peroni 2020-06-30 Compiled by a team of distinguished law professors, the 2020-2021 edition of INTERNATIONAL INCOME TAXATION: Code and Regulations--Selected Sections serves both students and practitioners in accessing the laws and regulations for U.S. international tax. For students, the INTERNATIONAL INCOME TAXATION: Code and Regulations--Selected Sections is a popular companion to an international tax coursebook for use in undergraduate or graduate courses in law and business schools. For practitioners, the book is an exclusive convenient desk reference. Unlike the full multi-volume Internal Revenue Code and Income Tax Regulations, this single-volume reference travels well between home and office -- and between classroom and dorm. The book features a reader-friendly large 7-1/4 x 10 format with new larger type fonts for enhanced readability.

**Fundamentals of International Taxation** - Jon E. Bischel 1985 Comprehensive overview of the United States tax laws that affect international business, including international trade, investment, and finance. The various chapters consider jurisdiction to tax, source of income, deductions, organization of foreign operations, forming a foreign corporation, foreign tax credit, controlled foreign corporations, restructuring the foreign enterprise, characterization of gains and losses, export structures (DISC and FSC), possessions corporations, Americans overseas, general rules for foreign activities in the USA, foreign individuals, foreign corporations, foreign taxes and related considerations, intercompany transactions, tax treaties, general tax avoidance provisions, international tax compliance, tax consequences of boycott involvement, state taxation of multinational operations, intellectual property, real estate, international leasing, exporting, importing, manufacturing, and use of international funds.

**Taxation of Capital Gains Under the OECD Model Convention** - Stefano Simontacchi 2007-01-01 Increasing globalization and the related cross-border flows of capital resources has only increased interest in the taxation of transnational capital gains among practitioners and scholars. This is particularly true as it relates to investments in immovable property. As a consequence, Article 13 of the OECD Model Convention - covering capital gains - has emerged as one of the document's key provisions. Based on in-depth historical research, this book pays particular attention to the definition of capital gains falling within the scope of Article 13. It also thoroughly analyses the treaty regime applicable to gains derived from the alienation of both immovable property and shares of immovable property companies.

**The Purchase of Intimacy** - Viviana A. Zelizer 2009-02-09 In their personal lives, people consider it essential to separate economics and intimacy. We have, for example, a long-standing taboo against workplace romance, while we see marital love as different from prostitution because it is not a fundamentally financial exchange. In The Purchase of Intimacy, Viviana Zelizer mounts a provocative challenge to this view. Getting to the heart of one of life's greatest taboos, she shows how we all use economic activity to create, maintain, and renegotiate important ties--especially intimate ties--to other people. In everyday life, we invest intense effort and worry to strike the right balance. For example, when a wife's income equals or surpasses her husband's, how much more time should the man devote to household chores or child care? Sometimes legal disputes arise. Should the surviving partner in a same-sex relationship have received compensation for a partner's death as a result of 9/11? Through a host of compelling examples, Zelizer shows us why price is central to three key areas of intimacy: sexually tinged relations; health care by family members, friends, and professionals; and household economics. She draws both on research and materials ranging from reports on compensation to survivors of 9/11 victims to financial management Web sites and advice books for same-sex couples. From the bedroom to the courtroom, The Purchase of Intimacy opens a fascinating new window on the inner workings of the economic processes that pervade our private lives.

**Searching the Law, 3d Edition** - Frank Bae 2021-12-13

**Advances in Taxation** - Suzanne M. Luttman 2008-06-16 Addresses various aspects of taxation, including tax policy issues at the federal, state, local, and international levels.
Advanced Introduction to International Tax Law - Reuven S. Avi-Yonah 2015-02-27 Advanced Introduction to International Tax Law provides a concise yet wide-ranging overview of the key issues surrounding taxation and international law from a world authority on international tax. Systems of taxation deviate between jurisdictio

International Aspects of the US Taxation System - Felix I. Lessambo 2016-09-29 This book covers a broad range of the most challenging topics in US international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes. Real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions. Practitioners, academics, and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the US tax system's international laws.

Transfer Pricing and the Arm's Length Principle in International Tax Law - Jens Wittendorff 2010-01-01 The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for tax purposes. The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances. The arm's length principle provides the legal framework for governments to have their fair share of taxes, and for enterprises to avoid double taxation on their profits. This timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines. It includes a thorough review of international case law on transfer pricing from the United States, Canada, Australia, United Kingdom, Germany, France, the Netherlands, Denmark, Sweden, and Norway. The book ends with an analysis of the issues associated with the application of the arm's length principle for multinational enterprises in a global economy.


Global Perspectives on E-Commerce Taxation Law - Dr Subhajit Basu 2013-01-28 In its most advanced form, e-commerce allows unidentified purchasers to pay obscure vendors in 'electronic cash' for products that are often goods, services and licenses all rolled into one. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. With its focus on the broader issues surrounding the expansion of e-commerce and its attention to the problems arising internationally in this field, Global Perspectives in E-Commerce Taxation Law will appeal to scholars worldwide.

Wealth Forever - Sarkis J. Khoury 2003 This book is the first of its kind in providing, simultaneously and comprehensively, historical, institutional and theoretical foundations for developments in the stock market. It debunks many a myth about stock price behavior and the valuation of stocks. The traditional valuation models are tested and shown to be often weak and unreliable, especially when applied to the valuation of technology stocks. New paradigms are suggested. The authors seek to answer many questions about the stock market: Why invest in stocks, how to invest in stocks, how to value stocks, how to change the risk profile of portfolios, how to analyze the results of stock investing, and how to minimize estate taxes and maximize control, even after death. All aspects of the stock market are covered, including the basic tools that will enable the reader to understand the stock market basics, the history of stock market performance in the US and overseas, the various ways to value stocks and to assess their risk, and the various methods that have been proposed to capitalize on the inefficiencies of the stock market, be they temporary or permanent. The book also deals with the derivative markets for stocks.


International Business and Economics - Paul B. Stephan 2010-01-01

Fairness in Law and Economics - Lee Anne Fennell 2013 'A growing literature probes the relationship between fairness and economic analysis, including work by luminaries such as Arrow and Sen. Fairness in Law and Economics provides an invaluable collection of the key papers on fairness by economists and legal scholars. This volume would be a great starting point for anyone interested in the field.' - Daniel A. Farber, University of California at Berkeley, US

International Company Taxation - Ulrich Schreiber 2013-01-30 The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double taxation, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting. International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax
rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.


Study of the Overall State of the Federal Tax System and Recommendations for Simplification, Pursuant to Section 8022(3)(B) of the Internal Revenue Code of 1986: Recommendations of the staff of the Joint Committee on Taxation to simplify the federal tax system- 2001

OECD/G20 Base Erosion and Profit Shifting Project Neutralising the Effects of Hybrid Mismatch Arrangements, Action 2 - 2015 Final Report -OECD 2015-10-05 Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 2.

United States International Taxation-Allison Christians 2011-01-01 This title is one of six releases from the LexisNexis Graduate Tax Series. United States International Taxation embodies the dual goals established for the LexisNexis Graduate Tax Series: to provide graduate tax students with a solid foundation in the applicable rules and to enhance their skills in reading and applying complex statutes and regulations. To this end, the text relies very little on the often-times laborious analysis of cases and other sources that are secondary to the Code and the regulations. Instead, each chapter provides an overview of the substantive content, with emphasis on important issues that are not apparent from the language of the Code and regulations. This book contains teaching materials for law school courses in the United States federal income taxation of persons engaged in cross-border activities and transactions. It contains 21 separate Units that address fundamental concepts of residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities within the United States, and the safeguard rules in place to curtail potentially abusive tax avoidance in the international context.
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