The University of Minnesota Law School  
Corporate Institute  
Forum on Taxation and Regulation

invites you to attend a

Perspectives on Taxation Lecture Series

presentation,

Getting Serious About Cross-Border Earnings Stripping: Establishing an Analytical Framework

by

Prof. Robert Peroni
University of Texas School of Law

Moderator: Ken Levinson, Faegre Baker Daniels

Tuesday, February 17, 2015
12:00 – 1:15 p.m.
at
The University of Minnesota Law School
229 - 19th Avenue South, Minneapolis, MN 55455

A buffet lunch will be served beginning at 12:00 p.m.

(1 hour CLE and CPE applied for)
RSVP to Bria Goldman, (612) 626-5048 or goldm075@umn.edu

About our topic:
Earnings stripping the U.S. corporate tax base is a major objective of U.S. corporations that engage in “inversion” transactions to become a subsidiary in a foreign-parented group. Prof. Peroni will discuss how the earnings stripping problem extends beyond corporate inversions to U.S. subsidiaries of foreign-parent groups regardless of how the groups were formed, and also how this problem is independent of the debate over whether the U.S. should adopt a territorial approach. He will share his theoretical framework, developed with Steve Shay (Harvard) and Cliff Fleming (BYU), for analyzing earnings stripping and identifying the scope of an appropriate response. He will also address these issues in context of international tax reform more broadly.

About our speaker:
One of the nation’s top international taxation scholars, Bob Peroni holds the Fondren Foundation Centennial Chair for Faculty Excellence at the University of Texas School of Law. He is co-author (with Joel Kuntz) of the three-volume treatise, U.S. International Taxation, and has also written numerous articles and casebooks on international tax and other tax topics. He co-chairs the Annual Institute on Current Issues in International Taxation, co-sponsored by the IRS and George Washington University Law School. In 2000-01, he served as an Academic Advisor to the Joint Committee on Taxation’s Study of the Overall State of the Federal Tax System. In 1985-86, he served as a Professor-in-Residence in the IRS’s Office of Chief Counsel. Beyond the University of Texas, he has taught at Tulane University, George Washington University, New York University, UCLA, the University of Pennsylvania, Northwestern University, and Georgetown University.