

University of Pennsylvania Carey Law School

Penn Law: Legal Scholarship Repository

Faculty Scholarship at Penn Law

2015

The Deferral Effects of Passing Through Foreign Subsidiaries' Passive Income

Chris William Sanchirico

University of Pennsylvania Carey Law School

Reed Shuldiner

University of Pennsylvania Carey Law School

Follow this and additional works at: https://scholarship.law.upenn.edu/faculty_scholarship



Part of the [Economic Policy Commons](#), [International Economics Commons](#), [Law and Economics Commons](#), [Policy Design, Analysis, and Evaluation Commons](#), [Public Policy Commons](#), [Taxation Commons](#), and the [Taxation-Transnational Commons](#)

Repository Citation

Sanchirico, Chris William and Shuldiner, Reed, "The Deferral Effects of Passing Through Foreign Subsidiaries' Passive Income" (2015). *Faculty Scholarship at Penn Law*. 1570.

https://scholarship.law.upenn.edu/faculty_scholarship/1570

This Article is brought to you for free and open access by Penn Law: Legal Scholarship Repository. It has been accepted for inclusion in Faculty Scholarship at Penn Law by an authorized administrator of Penn Law: Legal Scholarship Repository. For more information, please contact PennlawIR@law.upenn.edu.

**The Deferral Effects of
Passing Through
Foreign Subsidiaries' Passive Income**

Chris William Sanchirico
UNIVERSITY OF PENNSYLVANIA

Reed Shuldiner
UNIVERSITY OF PENNSYLVANIA

This paper can be downloaded without charge from the Social Science Research
Network Electronic Paper Collection: <http://ssrn.com/abstract=2632104>.