

The Graduate Tax Program Presents:

**Tax Treaties vs. the Internal Revenue Code:
*Bruyea v. United States***

**Unravelling the Mysteries of the
Treaty-Based Foreign Tax Credit**

Date: Thursday, March 6, 2025

Time: 12:30 p.m.–2:00 p.m.
A light lunch will be served.

Where: W302

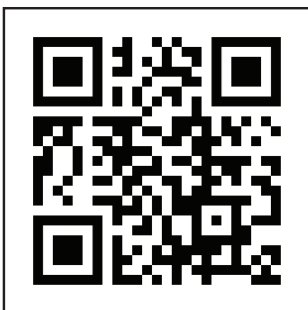
CLE: 1.5 credits in Professional Practice
(NY transitional and nontransitional)

RSVP: www.nyls.edu/TaxRSVP

Contact: ashley.oliver@nyls.edu • 212.431.2147

Speaker: **Michael J. Miller**, Partner, Roberts & Holland, LLP

Moderator: **Alan I. Appel '76**, Professor of Law; Director,
International Tax Program; New York Law School



This panel will examine the Court of Federal Claims' decision in *Bruyea*, which allowed the taxpayer to use a "treaty-based foreign tax credit" to offset liability for the net investment income tax. The panel will also explain how the courts resolve potential conflicts between tax treaties and the Internal Revenue Code and why the so-called "later in time rule" is extremely misleading.

