

International Taxation Program

Master of International
Development Policy (MIDP)



Duke
SANFORD

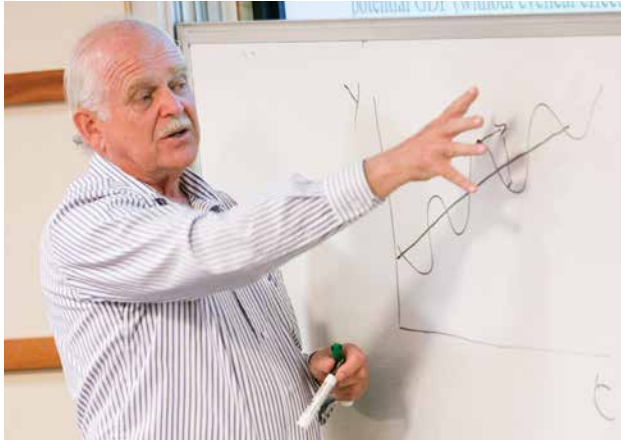
DCID

Duke Center for
International Development
at Duke University



The International Taxation Program (ITP) provides the highest quality professional graduate education for future international leaders and managers of tax systems in countries around the world. To achieve this, the ITP provides an integrated program across the three key areas of taxation: policy, administration and legislation. ITP fellows are provided with the depth and breadth of knowledge to design and manage tax systems in a changing global environment.

The Program



The International Taxation Program (ITP) at Duke University trains current and future leaders in all aspects of taxation. Offered as a specialization within the Master of International Development Policy (MIDP) in conjunction with the Duke Law School, ITP provides fellows with a unique blend of policy analysis, skill development and interdisciplinary work, all focused on tax issues in developing and emerging economies.

dcid.sanford.duke.edu/itp

Advanced tax training is more important than ever as governments must increasingly address these issues in the context of a dynamic global economy. Policymakers and administrators must design policies and practices that generate adequate revenue to support public service delivery while still fostering an enabling environment for economic growth and development.

ITP is uniquely positioned to provide graduate-level educational opportunities that respond to these changing and challenging environments:

FACULTY: ITP faculty members are unsurpassed in background, academic training and practical experience. They have served and continue to serve as tax advisers throughout the world.

INTERDISCIPLINARY FOCUS: The Master of International Development Policy provides ITP fellows with an opportunity to examine tax issues from a variety of perspectives demanded of leaders in the public and private sectors.

ACADEMIC ENVIRONMENT: ITP fellows are an integral part of the Duke University community and have the opportunity to participate in the numerous academic, policy and social activities available at a major research university.

COMMITMENT: ITP faculty and staff are committed to providing the best educational opportunities possible in a mutually supportive environment.

We encourage you to review the enclosed information and contact us with questions about the program and your potential enrollment.

The Master of International Development Policy is a practitioner-oriented program offered by Duke University's Sanford School of Public Policy for mid-career professionals in international development. Faculty members combine real-world experience with theoretical expertise to provide a unique education for future development leaders.



One-year ITP

The one-year program is available to candidates who have completed at least one year of graduate studies prior to admission, including courses in economics, and who have at least five years of tax-related work experience.

Semester One-Year Master's Degree (30 credits)

Fall	Public Finance in Developing and Emerging Economies (3 credits) Sales Tax/VAT Law (2 credits) Economic Growth and Development (3 credits) Policy Analysis for Development (3 credits) Master's Project (1 credit)
Spring	Comparative Tax Policy (3 credits) Comparative Tax Administration (3 credits) Federal Income Tax Law (4 credits) Master's Project (2 credits)
Summer	Tax Analysis and Revenue Forecasting Program (6 credits) or Project Appraisal and Risk Management Program (6 credits)*

Two-year ITP

The two-year program is available to candidates who have completed an undergraduate degree and have at least five years of tax-related work experience. During the summer between the first and second year, fellows work as interns in public-sector organizations that can expose them to further professional taxation and financial management experiences. This internship requirement may also be satisfied through a directed research project or teaching assistantship in an area of taxation. Taking the Tax Analysis and Revenue Forecasting Executive Program offered each year in June/July is also an option.

Semester Two-Year Master's Degree (48 credits)

Fall	Public Finance in Developing and Emerging Economies (3 credits) Economic Foundations for Development (3 credits) Policy Analysis for Development (3 credits) Empirical Analysis for Economic Development (3 credits)
Spring	Applied Development Economics (3 credits) Comparative Tax Administration (3 credits) Electives (6 credits)
Summer	Internship, directed research project, or teaching assistantship; Tax Analysis and Revenue Forecasting Program (6 credits) <i>optional</i> *
Fall	Sales Tax/VAT Law (2 credits) Electives (9 credits) Master's Project (1 credit)
Spring	Comparative Tax Policy (3 credits) Federal Income Tax Law (4 credits) Elective (3 credits) Master's Project (2 credits)

Core Courses

POLICY ANALYSIS FOR DEVELOPMENT cultivates skills on how to understand the development policy environment, how to use technical tools for policy analysis and implementation, and how to effectively communicate policy advice to decision-makers.

ECONOMIC FOUNDATIONS FOR DEVELOPMENT provides an overview of micro- and macroeconomic principles related to development. The objective is to provide analytical tools for studying economic policies and problems in developing countries.

APPLIED DEVELOPMENT ECONOMICS provides a survey of economic growth and development economics. It examines the variation in growth, income distribution and development performance across countries.

EMPIRICAL ANALYSIS FOR ECONOMIC DEVELOPMENT provides the statistical tools to analyze policy alternatives and impacts related to economic and social development and public policy.

PUBLIC FINANCE IN DEVELOPING AND EMERGING ECONOMIES covers the theory, policy and practice of public finance. It examines the economic roles and rationale for government, and potential methods of financing government.

COMPARATIVE TAX POLICY investigates in detail the design and policy options in the major taxes on consumption and income, comparing these taxes across countries.

COMPARATIVE TAX ADMINISTRATION reviews modern approaches to tax administration for both border and domestic taxes, and compares approaches across countries. The course covers legal, technical and managerial issues.

FEDERAL INCOME TAX LAW provides an introduction to United States federal income taxation, with emphasis on the determination of income subject to taxation, deductions in computing taxable income, and the proper time period for reporting income and deductions.

SALES AND VALUE ADDED TAX LAW covers the legal frameworks and detailed technical issues related to VAT and sales tax systems.

Elective Courses

ITP fellows can select elective courses from a wide range of options across Duke University and at UNC-Chapel Hill related to taxation, international investment and trade, and public finance and management. MIDP mini-seminars are offered on a variety of topics, including leadership, privatization, pension reform, land management and poverty reduction strategies.

For a searchable list of courses by program, visit dcid.sanford.duke.edu/itp-courses.



*For more information on our Executive Education programs, please visit our website.

Our Faculty

ITP faculty members have extensive academic and professional experience in international taxation. They have served as advisors and government officials in a wide range of public financial management reforms in more than 30 countries. They also lead executive education programs, conduct research and publish regularly in public finance, budgeting and financial management.



Graham Glenday
ITP Co-Director

(PhD, Harvard University):
Professor of the Practice of Public Policy



Richard L. Schmalbeck
ITP Co-Director

(JD, University of Chicago Law School):
Simpson Thacher & Bartlett Professor
at Duke University Law School

Peter Barnes (JD, Yale Law School): Senior Fellow

Sandeep Bhattacharya (PhD, Georgia State University):
Visiting Assistant Professor

Robert Conrad (PhD, University of Wisconsin):
Associate Professor of Public Policy and Economics

DNS Dhakal (PhD, Colorado School of Mines): Senior Fellow

Fernando Fernholz (PhD, Boston University):
Associate Professor of the Practice of Public Policy

Richard Hemming (PhD, University of Stirling):
Visiting Professor of the Practice of Public Policy

Roy Kelly (PhD, Harvard University): Professor of the
Practice of Public Policy

Corinne Krupp (PhD, University of Pennsylvania):
Associate Professor of the Practice of Public Policy and
Director of Graduate Studies, MIDP

Gangadhar Prasad (GP) Shukla (PhD, Harvard University):
Professor of the Practice of Public Policy

Joseph Tham (EdD, Harvard University):
Visiting Associate Professor

Lawrence A. Zelenak (JD, Harvard University); Pamela
B. Gann Professor of Law, Duke University Law School

Guest Lecturers

Richard Bird (PhD, Columbia University): Professor
Emeritus of Business Economics, Rotman School
of Management, University of Toronto

Peter Byrne (JD, Harvard Law School): Adjunct Professor,
Georgetown University Law Center

Glenn P. Jenkins (PhD, University of Chicago): Professor
of Economics, Queens University and Professor of
Economics, Eastern Mediterranean University,
North Cyprus

Guest lecturers also include officials from the IMF,
World Bank and Inter-American Development Bank,
as well as current and former tax administrators
from the U.S. Internal Revenue Service and the
N.C. Department of Revenue.





Each year, fellows participate in a three-day trip to Washington, D.C., where they meet with government officials, researchers and staff of various non-governmental organizations and international agencies who work in the development sector. Fellows also take advantage of this trip to arrange their own informational meetings with specific organizations that are relevant to their professional interests and goals.

Personalized Services

The program's dedicated faculty and staff ensure that fellows' studies at Duke are as productive and enjoyable as possible. Services include:

ASSISTANCE ON ARRIVAL: Staff works to make sure fellows feel welcome and that they acclimate quickly to their new home. They are available to provide assistance with various needs.

GUIDANCE ON WRITING AND COMMUNICATION: Fellows are provided with "in-house" training in writing and presentation techniques. Short workshops and lectures are integrated into the core curriculum and personalized feedback and support are provided.

PROFESSIONAL DEVELOPMENT: Fellows enjoy personalized career advising services while enrolled in the program. Our staff also provides support for fellows as they refine their professional skills and build their networks.

ACADEMIC MENTORING: Faculty members are available to serve as academic and master's project advisors and to answer questions regarding courses of study, careers and development issues.

Financial Aid

The Oliver Oldman Memorial Scholarship supports up to eight fellows per academic year who enroll in the MIDP with a specialization in international taxation and/or public financial management. The scholarship covers between 50 and 100 percent of the full cost of tuition, fees and health insurance. For information on financial assistance, please visit:

dcid.sanford.duke.edu/financial-aid

Duke University and DCID

Duke University is a world-class academic institution and one of the top 10 universities in the United States. It is an independent, comprehensive, coeducational research university that offers a variety of outstanding undergraduate and graduate programs consistently ranked at or near the top of their respective fields.

The Duke Center for International Development (DCID), part of Duke's Sanford School of Public Policy, is an interdisciplinary training, advisory and research unit offering cutting-edge graduate degree and executive education programs in international development policy. Since 1985, it has trained more than 5,500 international development professionals from around the world.

About Durham, North Carolina

Durham is a colorful and creative community that continuously earns accolades as one of the best places in the U.S. to visit, live and do business. It is one of three municipalities – along with Raleigh, the state capital, and Chapel Hill, home of the University of North Carolina at Chapel Hill – that form the Research Triangle, known worldwide for its outstanding research universities, innovative technologies and entrepreneurial spirit.

Durham boasts beautiful natural areas, has more than 550 restaurants, and hosts performances, festivals and sporting events year-round. North Carolina's beautiful beaches are a few hours to the east, while the rugged mountains to the west are popular for hiking, fishing, boating and skiing.



Admissions

The priority deadline for applications for the fall semester is **January 5**. Late applications will be considered on a space available basis. For additional details on the ITP, please visit: dcid.sanford.duke.edu/itp

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