REFLECTIONS FROM UP ABOVE ABOUT MY EXCELLENT ADVENTURE DOWN UNDER

*By Philip F Postlewaite**

During the May trimester of 2003, I was fortunate to visit Bond University School of Law and teach a course on International Taxation. Having recently been appointed the Director of Northwestern's Graduate Tax Program and having graduated its inaugural class, my excitement about interacting with students and professors of another culture in the study of international tax law was at a heightened state.

I was interested in exploring, admittedly tangentially, the tax law of Australia, particularly the rules which it employs in the international context. However, I was equally concerned about avoiding an excessive expenditure of time. After all, one needed some time to travel and explore; Australia is equal in size to the United States. Fortunately, Bond was eager to assist me in that pursuit by scheduling my two-hour class on Wednesdays and Thursdays for a nine-week period, thereby affording my family and me a four-day period in which to see Sydney, Cairns and Port Douglas, and Adelaide on separate trips.

The Dean in our early negotiations had suggested that I teach the course from an Australian perspective. However, eager to appear most erudite in my field of expertise, I wished to ensure that I did not subject myself to the greatest failure that can ever befall an academic, ie, public humiliation upon the discovery that he has failed to master the materials. The consummate professor knows his field--whether it is as he drives to class, while he relaxes on vacation, while exercising, or, of course, while teaching in the classroom. He is one with the substance of his areas of expertise.

However, in my experience, nothing could be further from the truth. Even after 30 years of teaching the law of taxation, I am surprised at how much preparation time is required to survive a one-hour class session. One must review the governing Code sections and their attendant Regulations, ever watchful for that latest Congressional

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enactment (which in the United States seems to occur annually) which may have altered the law. Given the compressed schedule for my excellent Australian adventure at Bond, I requested, and the Dean agreed, that I teach the course on international taxation from the perspective of the United States. The relevant statutes, case law, and treaties would be assigned and discussed. Books which were a compilation of such materials would be ordered. In fact, the required materials would include my own casebook with 15 problems for classroom consideration on the topic. Quite naturally, this would simultaneously elevate my reputation and standing with the class, while generating a small amount of royalties for my effort.

I was equally excited about having regular discussions with Bond's experts in the law of taxation--Dean Duncan Bentley and Professor Jim Corkery (who are also the co-editors of this Journal). Given my position as the inaugural Director of the Graduate Tax Program, I had ensured that the curriculum emphasized international taxation, offering a number of courses therein. Globalization and its effects are here to stay. One ignores these developments at his peril.

Accordingly, we designed our LLM in Taxation Program at Northwestern so that no student could graduate from it without significant immersion in the field of international taxation. Course requirements for the degree were not only an introductory course in international taxation, but an advanced course as well. No other Graduate Tax Program in the United States insists upon this amount of instruction in the topic of international taxation. Nevertheless, we have entered the 21st century and one can rest assured that it will differ dramatically from the prior one. As an educator, it is my mission and charge to prepare my students accordingly.

Furthermore, in the first year of the Graduate Tax Program, I had discovered that quality students in foreign markets were attractive candidates for admission to the Northwestern Program. In our class of 23 students, four were students from foreign countries with a university degree in law. Most had acquired that degree after only four years at university in contrast to law students in the United States who must spend three years in law school after completing university. Attracting students for a fifth year of education was an easier sale. Additionally, emphasizing taxation in the international context meant that foreign students with such interests could be more easily recruited. Thus, the cross-fertilization of ideas with Duncan and Jim regarding international taxation regimes, the comfort of teaching a course which I regularly teach every three years, and the ability to recruit excellent students for our Graduate Tax Program made the offer to visit Bond and Australia irresistible.

Unfortunately, my first days on the Gold Coast were most stressful. The world was upside down. The books I had requested for class, reproducing the governing statute and attendant Regulations, had not been ordered. Copies of my casebook had been ordered, but were insufficient in number for the enrolment of the class. Additionally, I was harshly ushered into the world of 'salary sacrifice,' the meaning of which I am still struggling to determine. Every time I stepped off a street corner, I had to double check that I was looking right instead of left. In that first week, I came close to meeting my Maker on more than a single occasion.

My attempt at driving a rental car was equally farcical, as I turned on the windshield wipers rather than the turn signal no less than 100 times in our one-hour drive from the Brisbane airport to Burleigh Heads on the Gold Coast, where we were to live. In my first week, I was even uncertain as to whether I shared a mother tongue with my students and colleagues after hearing 'good on you,' 'quick smart,' and other incomprehensible utterances. For a 'control freak' such as I, this was a bad omen. However, 'no worries' (at last, a term I did understand), at least I would be in control in the classroom once I solved the issue of reading materials for the class.

As I started with my band of 20 earnest Bond students, hastily attempting to download electronically the governing Code and Regulations of the United States, I continued to be most thankful that I had not volunteered to teach the Australian tax regime. Stories abound as to the tax codes and their application and administration in foreign countries. Practitioners make a living out of exploiting the differences between such systems. Besides, it had been three years since I had taught international taxation from the perspective of the United States. I had more than enough problems in handling this assignment. Further confirming my judgment to pursue the 'safe option' was the fact that in my first week at Bond, the United States Congress passed another tax bill which the President signed. I, of course, requested that my staff forward me a copy of the legislation which I scrutinized to discover where the materials I had finally gathered for the class might be further impacted.

Given that Bond's Law School and law faculty emphasize skills development by employing a number of methods for assessing a student's performance, I decided to experiment accordingly. I abandoned the typical approach used in the United States of an end-of-term two-hour exam as the exclusive measure of performance. Instead, I embraced Duncan's multi-factor approach in determining a student's grade. As Duncan had done when he last taught the course, 15% of the grade would come from the student's reflective journal, submitted weekly, on class readings and discussion, another 15% from classroom participation (both voluntary and otherwise—I was unwilling to deviate from my classroom style of blending the problem method with

Socratic scrutiny), 30% for an in-class presentation, and 40% for a paper on a topic of interest to the student in the area of international taxation.

As we began our journey through the principles of international taxation, I gave considerable thought to what the students should do for their presentation. Should I attempt to construct real-world, multi-faceted problems and assign them to the students for solution and discussion? Would this be too demanding, particularly since a final paper was expected as well? Should I require further investigation into the topics we were covering in class and request that each student present their findings regarding the more complex nuances of the topics we were to cover?

After a week of class, I awoke one morning with what seemed to me a marvellous idea, one which would make the course more palatable to both the students and the administration. Why not assign the 15 problems which we were discussing in class from the perspective of the United States to the students to work from an Australian perspective. Each would present one of our assigned problems, substituting 'Australia' for the 'United States' wherever that term appeared. Thus, the international tax issues confronted by the tax regime of the United States would be explored in the Australian context as well.

I was clueless as to how this would work and, more importantly, what we would confront. However, at a minimum, it would move the responsibility for the accuracy and extensive knowledge of such matters from me to the students. Furthermore, it would allow me to convince them that we really had done a comparative tax course and that they had not been short changed regarding their understanding and analysis of international tax law from an Australian perspective.

Gleefully, I made the assignments to the apparent satisfaction of all. Worst come to worst, I could slither out of Australia, under the cover of darkness, should ugly incidents or rebellion arise. The presentations had been relegated to the last two weeks of class and my passage home had been booked for the morning following the last day of class. If one had to 'get out of Dodge City,' at least the period of ill will would be minimized.

In teaching a course on international taxation from the perspective of the United States, I divide our study into three distinct parts—1. outbound (income produced outside of the United States) transactions by United States persons, 2. inbound (income produced inside the United States) transactions by non-United States persons (subdivided between groups entitled to tax treaty coverage and those limited to statutory taxation), and 3. safeguard legislation intended to prevent the use of foreign enterprises by United States persons so as to avoid the broad taxing net applied by the United States to its domestic persons. Having prepared a syllabus with these divisions controlling our coverage, we began our excellent adventure.

With respect to outbound transactions, I cover four distinct topics. We begin with citizenship and residency as the basis for worldwide taxation by the United States, regardless of whether the income is from domestic or foreign sources. Next, the source rules are considered in detail. Thereafter, the class moves to a consideration of the foreign earned income exclusion whereby a citizen or resident employed abroad for a specified time can exclude certain income. The exclusion is dependent upon the derivation of foreign source income, thereby highlighting the importance of source rules even in the domestic context.

We conclude our outbound coverage by turning our attention to the foreign tax credit, which is intended to ameliorate the impact of double taxation where income to be taxed by the United States has also been taxed by a foreign jurisdiction. By affording the taxpayer a foreign tax credit, the problem is avoided. Critical issues for the availability of the credit are the existence of foreign source income and the payment of a tax. Thereafter, determinations of which basket of income applies in determining the credit, whether the credit is limited in amount, and whether an indirect credit is available for the foreign taxes paid by a foreign subsidiary of a domestic corporation.

When we finish our outbound (foreign) coverage, the class moves to inbound (domestic) issues. While many academics in the United States start their coverage of this topic with an examination of the statutory framework of the Code which applies to inbound activity, I instead move to a consideration of income tax treaties and their effects. Having discovered through government statistics and projections that over 90% of all inbound investment into the United States comes through treaty countries, it is far more logical in my mind to condition students to begin their analysis of such problems by consulting the governing tax treaty, should one exist.

Our coverage of treaties begins with a general overview of their nature, purpose, and interpretation. Therein, the concepts of residence, passive income, business income, saving clauses, non-discrimination clauses, protocols, treaty overrides by subsequent legislation, treaty shopping and limitation on benefits provisions, other income provisions, and the like are introduced. I typically assign the United States-Canada tax treaty for discussion purposes as it gives an aura of 'real world' problems which the students might confront in practice once they graduate and obtain employment. Additionally, the Canadian treaty has a protocol, thereby ensuring that the students learn to integrate the two documents.

Thereafter, we work through two specific problems—one involving the derivation of passive income by a treaty resident and the other involving business income. For passive income, rate limitations are discovered for dividends, interest, and royalties. Exemption for the disposition of personal property is contrasted with the rules for real property for which few, if any, treaty benefits are granted. The disallowance of deductions, as well as the segregation of passive income (even if a permanent establishment exists provided it is not interrelated), is also addressed.

For business income, the concepts of permanent establishment, use of a fixed place and the impact of dependent and independent agents, business profits, the attributable to standard, passive income treated as business profits, and the allowance of related deductions accompanied by taxation of the net profits at the graduated rates are discussed. The coverage closes with an examination of the tax treaty's rules for dependent services and independent services.

Upon our conclusion of the study of tax treaties, we continue our scrutiny of the inbound rules for those not fortunate enough to be governed by a tax treaty between their country of residence and the United States. The statutory rules bear a strong resemblance to the concepts confronted in the study of tax treaties. However, almost without exception, if subject to the statutory scheme, less favourable tax treatment ensues.

The statutory demarcation between business and passive income must again be navigated. Non-residents deriving passive income from sources within the United States are taxed at a flat 30% rate of tax, a rate frequently two to three times greater than the rate imposed on the receipt of identical income if governed by treaty. Similar to the treatment of passive income in the treaty context, deductions are not permitted.

By way of contrast, income effectively connected with a United States trade or business is subject to the graduated rates (which now have a ceiling of 35% in the United States), after being reduced by deductions which are allocable and apportionable to the domestic activity. The effectively connected concept is broader than, but similar to, the attributable to standard of tax treaties. Generally, the concept is limited to income with a domestic source and it attempts to segregate unrelated passive income from business income.

The trade or business concept mirrors the treaty concept of a permanent establishment. However, the degree of activity prerequisite to a finding of a trade or business is less than that required for a permanent establishment. In a noteworthy ruling of the Internal Revenue Service, the entry of a horse in a single race was sufficient for a finding of a United States trade or business, even though it did not constitute a permanent establishment under the governing tax treaty. With few exceptions, the determination is one of facts and circumstances and has spawned numerous judicial decisions grappling with complicated fact patterns. Finally, for real estate activities only, the statute permits an election whereby a taxpayer may elect business status, thereby permitting him to take deductions and to be taxed at graduated, rather than flat, rates.

The course concludes with a survey of some of the safeguard regimes of the Internal Revenue Code of the United States. The class by now understands the narrowly-tailored taxing net applicable to foreign persons. Thus, my usual hypothetical employed to set the stage for our coverage is one of a United States person deriving income from mineral mining activities in Australia. Given United States taxation on a worldwide basis, the income is fully and currently taxed. The use of a domestic corporation to conduct such activities is potentially worse. The corporation will be taxed as the income is earned and the shareholder will be taxed again when it is distributed.

However, should a Tahitian corporation engage in identical activities, given the foreign source of the income and the absence of a domestic trade or business to which such income is effectively connected, no tax would be owing to the United States. With an appropriate pause for effect, I ask the class what the result would be if the Tahitian corporation were owned by a United States person. Based on what we have studied to date, the shareholder would derive the invaluable benefit of tax deferral, thereby enjoying the multiplier effect on the portion of the earnings that would ultimately be repatriated and subjected to domestic taxation.

Having set the stage, we embark upon our coverage of the imputation of such earnings to the domestic shareholders of Controlled Foreign Corporations (CFCs) and Foreign Personal Holding Companies (FPHCs). Interestingly, the safeguard regimes do not apply to all foreign investment by United States' shareholders. The companies must be controlled by a small group of United States' investors. Nevertheless, both of the regimes can be avoided if the corporate structure has 11 unrelated shareholders, each owning 9% of the corporate stock. Additionally, even if the enterprise's ownership is sufficiently concentrated, only certain types of income (passive, lightly-taxed, or repatriated in a disguised fashion through investment) are imputed to them. For income not currently imputed from such an enterprise, the gain from the disposition of the stock, to the extent of earnings, is denied capital gain treatment. We navigate the statutory contours of each, noting the failure of Congress to consolidate these legislative safeguards into a single regime.

Alas, like all good things which must come to an end, the day of reckoning was upon me. It was time for the students' presentations. As a safeguard, I requested that the students show me their problems in advance with their substitution of 'Australia' for the 'United States' as the focal-point jurisdiction. In this way, I could ensure that the outbound problems did not become inbound and vice versa. I also requested that the students give me a rough set of answers to the questions and supply me with controlling Australian statutes and/or cases.

To my amazement, the similarities between the international tax regimes of the United States and Australia were staggering. I, of course, assumed that virtually all of the controlling concepts employed by the United States would be absent, as one groped helplessly through the maze and thickets of the Australian international tax law.

On the flight to Brisbane, I had read Jim's book, Starting Law, which described the Australian tax system as likely the worst in the world for its length, complexity, and lack of clarity. On the first day of class, I had quoted the passage to assure the students that things could be worse than covering the topic from the perspective of the United States.

However, having prepared myself for a tidal wave of chaos and confusion, I shockingly found myself capable of following the Australian rules. In fact, I could semi-intelligently draw to the students' attention those items of convergence and divergence between the systems of the two countries.

On the outbound side, Australia also draws a line between residents and non-residents. While citizenship is not a basis for taxation as it is in the United States (although how many citizens are not residents as well?), jurisdictional lines are legislated. The Australian test is quite similar to the facts and circumstances approach utilized by the United States prior to its enactment of a more objective standard. Even though codified and now largely based on green-card status or presence of 183 days, significant settings arise which permit a facts and circumstances exception to this statutory certainty. Interestingly, Australia employs a 183-presence test as well. Needless to say, the class and its discussion proceeded at a much higher plane than I originally anticipated because the regimes bore great similarity.

We then moved to the source rules. While Australia relies more on common law and the United States addresses many issues of source by statute, we quickly discovered that many of the issues posed by our classroom problems resulted in similar results under either regime. For example, under Australian case law, as with the statute of the United States, services are sourced where performed and rentals are sourced where the property is located. Mon dieu! Who would have thought?

Nevertheless, at this juncture, I was struck by the conflicting policies of Australian tax law. Apparently, Australia possesses at least two major tax acts, which appear to the outsider not to be smoothly integrated. However, this propensity to legislate on every imaginable aspect of the tax law stands in marked contrast with its use of the common law to resolve a large number of differing issues. As noted above, the United States in a detailed fashion has tackled residency and the source rules through legislation, while Australia permits a new journey by each jurist confronting such an issue to determine, admittedly with some deference to precedent, whether the income is sourced therein. Notwithstanding the proper concern of the editors of this Journal with excessive verbiage,[1] these topics may be one of the few areas in the Australian tax code in serious need of more, not less, words.

Nevertheless, as we moved into the earned income exclusion for foreign services, I feared that the student who had drawn that topic (problems were assigned randomly by lot, leaving it to God and/or fate to dictate the rigor and difficulty of each student's presentation) would simply report that there was no comparable provision. Thereafter, he or she would have set the classroom record for the shortest presentation, eg, 23 seconds. The remainder of the class would groan audibly upon the discovery that one of their kindred spirits had been so fortunate.

But alas, no worries (after nine weeks, I have become one with this magnificent country, its peoples, and its language). Australia has a similar provision. Although it requires an absence from Australia of more than 90 days while the United States insists upon more than 330 days of absence, many of the legislated safeguards to minimize the derivation of a tax holiday are strikingly similar to those utilized by the United States.

This was clearly turning out better than I had ever anticipated. However, hold that euphoria, we had only finished the first of four two-hour classes. It was far too early to assume that our good fortune would continue! However, I was becoming cautiously optimistic.

1 'Too Many Words', (2001) 11 *Revenue Law Journal* 1-5.

In our next session, we tackled the foreign tax credit, thereby completing our consideration of Australian outbound activity and began our inbound coverage of tax treaties. Given Australia's taxation of residents on a worldwide basis, I was fairly certain that some mechanism would be available to ameliorate the effects of double taxation.

As the student reporting on the topic began, I was understandably pleased that the approach of the two countries was so similar. The student emphasized that the credit was dependent upon the payment of a tax for which the claimant was personally responsible. Familiar definitional issues were discussed over what constitutes a tax. Thereafter, limitations on the amount of the credit were considered, the existence of separate baskets for different types of income (four by Australia as opposed to nine by the United States) discussed, the availability of carryovers for unused credits examined, etc. In fact, all were topics previously posed in our scrutiny of the international tax system of the United States.

During the student's presentation on the foreign tax credit, he failed to address the concept of an indirect credit through which the tax paid by a foreign corporation piggybacks payments of dividends to certain of its corporate shareholders. Thereby, the corporate shareholder can take foreign taxes paid as a credit even though not paid by the claimant. In response to my question of whether such a mechanism existed by statute or case law in Australia, he assured me that such was not the case.

Thinking that this would negate the use of subsidiaries by Australian corporations in foreign jurisdictions, I quick smart attempted to solve this conundrum. I had been previously introduced by the class to the Australian system of franking dividends. When the students first mentioned the phrase, I thought it was a reference to food consumed at an American baseball game (the slowest sporting event on the planet other than cricket, which even breaks for tea mid-contest). Assuming the student to be correct in his conclusion, I bellowed to the class: 'And why is there no indirect tax credit in Australia?' After numerous hints, someone soon guessed the franking of dividends.

Indeed, I boldly asserted, this had to be the reason why there was no indirect credit in Australia. The franking procedure in essence piggybacked taxes paid by the corporation and yielded a credit to the recipient of the dividend. Thus, the system had already devised a workable approach for granting the recipient of the dividend an indirect credit!

Unfortunately, my brilliance was cut short when two knowledgeable students assured the class that the franking procedure was not available for dividends from foreign corporations. Totally perplexed, I suggested that the student look further and noted that it was time for our break. Once we reconvened, the student reported that, in his further research during the break, he had discovered that there is indeed an indirect credit under Australian law. Amazingly, the similarities between the tax systems continued to surface.

If there was one area of this grand experiment where I expected to rest easy, it was the topic of tax treaties. Using the Australia-United States tax treaty was unlikely to present many surprises having covered the United States-Canada treaty. We discovered that the work we had done previously was virtually identical to that required for the inbound problems involving the derivation of Australian income by a United States resident.

Most of the provisions of the Australia-United States tax treaty required the same analysis that had been previously employed under the Canadian treaty, frequently with identical results. Some passive income was taxed by the Australian treaty at a rate different than the same income was taxed under the Canadian treaty. The problem involving business income under the Australian treaty was even more similar to the results arising under the Canadian treaty.

The only major difference in the treaty problems was the unwillingness of the Australian treaty to exempt gains from the sale of personalty from taxation by the country of source. Fortunately, finally having discovered a major difference, it allowed me to hammer home the point that each treaty must be closely scrutinized. Even though their similarities vastly exceed their differences, one must be vigilant for deviations from the norm.

I was down to my final week! Only two classes remained. We turned to the Australian treatment by statute of inbound activity not governed by tax treaty. Like the United States, I imagined that most inbound activity derives from residents of foreign jurisdictions with whom Australia has entered a tax treaty. Thus, at some level, the statutory details appear not to be centre stage in confronting inbound transactions. However, even in the treaty context, while they often impose ceilings on the tax treatment to be received, the statute itself must be studied to determine is it may produce more lenient treatment. Thus, both must be consulted.

While much more difficult to discern by a first reading of the controlling Australian tax statutes, there appears to be a distinction between the treatment of business income and passive income similar to that employed by the United States. In the passive category, like the United States, dividends (other than franked dividends), interest, and royalties are treated as passive. The major distinction is that rents are not classed similarly. Additionally, this income is subject to a 30% rate of tax, identical to that employed by the United States. For incentive purposes, in order to attract foreign investment to Australia, interest is taxed at 10%. The United States treats interest similarly, since it provides by statute that the typical rate for interest income of 30% is reduced to zero for many types of interest-bearing obligations.

As it did in the treaty context, Australia aggressively pursues the taxation of capital gain income derived by non-residents. If the gain is sourced in Australia, it will be taxable, albeit at reduced rates. The United States by contrast seldom taxes capital gain derived by non-residents from the disposition of personal property. However, both countries tax capital gain derived, directly and indirectly, from the disposition of real estate. The 'kinder gentler' treatment of capital gain from the disposition of personalty by the United States is statutorily overridden when real estate interests are involved.

Again, not surprisingly, deductions are sparingly granted by either country to a non-resident deriving exclusively passive income. They are only available in the business context and, even then, provided they are properly allocable to the domestic business.

Under the Australian tax law, business income derived by non-residents may be offset with deductions and is subjected to the graduated rates of the statute. As is the case with the United States, the business income must generally be sourced domestically before it is subjected to taxation. The business income of a non-resident derived from another jurisdiction will not be taxed by Australia. Finally, similar to the United States, different treatment ensues for the purchase and sale of goods than for the manufacture and sale of goods. The former is typically sourced and taxed on a singular basis turning upon title passage or place of sale. Manufacturing operations and the taxing provisions applicable thereto are conceptualized as yielding income attributable to both the jurisdiction of manufacture and the jurisdiction of sale.

Alas, our final class was upon us. Within 40 hours from the close of that class, I would be back in the United States. Naturally, I assumed that the extradition treaty between our two great nations could not be invoked against well-meaning academics. Besides, in preparing for the last three class sessions, I had already discovered that Australia has a safeguard regime as well. Not only did one exist, but in the never-ending fashion of English-speaking lawyers specializing in taxation, acronyms abound as a short hand code for discussion purposes. In fact, both countries have a regime that bears the identical acronym.

Australia has safeguard provisions, the primary one of which applies, thank God, to an enterprise called a Controlled Foreign Corporation (CFC). In fact, a second regime, at times overlapping with the first, exists applying to Foreign Investment Funds (FIF, not identical to the United States concept of FPHC, but close enough). While the mind-numbing details of each are too detailed and complex for this editorial, suffice it to say, they bear a pleasant and, after some degree of exposure to the Australian taxing system, not surprising similarity to the concepts as codified by the United States. Differences exist with the required degree of concentrated ownership in a small group of shareholders and the types of income imputed to the shareholders. But as a whole, the regimes are wonderfully similar.

As I gave my final words of wisdom to a sea of attentive and cherubic faces, I breathed a sign of relief. While my knowledge of the Australian tax system and its application in the international context was, at best, superficial, I had learned from this experiment that the exploration of a different tax system did not require a wholesale abandonment of the tax principles one had learned elsewhere. If anything, one was to start his or her search for the similarities between the system of which he was most knowledgeable and the new one being explored. Only thereafter should the gaps between the two be confronted.

Conclusion

Having lived through my excellent adventure, like Coleridge's Ancient Mariner, I have told my tale. Like him, it may be much too long and at a time when the reader, like the wedding guests, has better things to do. Finally, it may appear to possess a misplaced emphasis, as it has focused on the similarities of two international tax regimes rather than their dissimilarities. However, it is a tale of discovery, and appropriately so in our age of Globalization.

Too often, we start our assessment of a given area in the tax law by focusing on differences. Globalization is forcing us to be far more aware of the practices of the other nations with whom we share the planet. It also will lead inevitably, I predict, to a greater harmonization of our tax systems, both domestically and internationally.

A recent instalment of the popular TV series in the United States (West Wing) involved meetings between the President's administrative staff and various political organizations. CJ, the press secretary, was assigned to meet with a radical group of cartographers. The group's purpose and goal is to reverse the age-old depiction of the locations of various countries on maps and globes. The mere placement of the powerful countries, such as the United States, Russia, and the members of the European Union, on the upper portion of a map or globe acts to subjugate and invidiously discriminate against those countries on the bottom.

Thus, the group alleges that cartographers have been duped into serving the imperialistic goals of the elite nations of the world. No justifiable reason exists for this adverse treatment of lesser nations. The group wishes to enlist the United States government in correcting this mistreatment and to begin issuing maps and globes with these positions reversed, ie, to reposition by 180 degrees the location of all of the world's countries.

If this were to be done, then my article would have been entitled: 'Reflections from Down Under About My Excellent Adventure Up Above.' I guess it depends on how you look at it…..