



US Tax Compliance For Immigrants And Employers: The Lawyer's Complete Guide

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Book Outline

- International Aspects of Individual U.S. Tax Returns
- A Guide for Filing IRS Forms 1042 and 1042-S
- L-1 Intracompany Transferees on U.S. Assignment
- J-1 Nonstudent Exchange Visitors Performing U.S. Services
- U.S. Taxation of H-1B Specialty Workers
- U.S. Taxation of B-1 Business Visitors
- U.S. Taxation of Foreign Students
- Tax Treaty Benefits for Foreign Nationals Performing U.S. Services
- What You Need to Know About Exchange Visitors

ABOUT THE AUTHOR:

Paula N. Singer, Esq., a partner with the tax law firm, Vacovec, Mayotte & Singer, LLP, Newton, Massachusetts, concentrates her practice in international tax matters for individuals, businesses, trusts, and estates. Ms. Singer has been advising employers, payers, and taxpayers on cross-border matters for over 25 years. Ms. Singer assisted the IRS with the development of Form 1040NR-EZ. Her comments on proposed regulations under Section 7701(b) (the substantial presence test) and under Section 1441 (withholding on payments to foreign persons) of the Internal Revenue Code were incorporated into the final regulations under each section. Ms. Singer has a B.A. from the University of Maine (Orono) and a J.D. from the University of Maine School of Law. She speaks and writes regularly on international tax topics. Many of her articles are posted on the Windstar Technologies, Inc. web site, and on her law firm's web site, www.vacovec.com. Ms. Singer is the author of a series of books published under the collective title U.S. Tax Guides for Foreign Persons and Those Who Pay Them. She is the Co-chair of ABA Section of Taxation International Subcommittee, Cross-border Individual Tax Issues.

Gary P. Singer has over 35 years of experience designing, developing, and managing computerized solutions for complex applications in a number of private industry settings. His expertise includes mainframes, minis, PCs, communications, and web-based processing. Mr. Singer is co-founder with Ms. Singer of Windstar Technologies, Inc., which develops and distributes intelligent software solutions for international tax and immigration compliance. As President and CEO of Windstar, Mr. Singer has been dealing with the complexities of nonresident alien taxation and tax treaty analysis as well as the intricacies of IRS electronic filing requirements for over 10 years. Since 1996, Mr. Singer has worked with major ERPs and organizations on interfacing Windstar solutions into their HR/Payroll and other processing systems. Mr. Singer is a regular presenter on tax and immigration law panels sponsored by trade organizations and software vendor groups. He also provides accredited nonresident alien tax training for Windstar clients. Mr. Singer earned a B.A. in Mathematics from McGill University in Montreal, Canada

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