

Editor: Paula N. Singer, Esq. Contributing Author: Gary P. Singer Shipping Now!

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Teacher/Researcher and Student/Trainee Articles with a Combined Benefit Period

Teacher/Researcher and Student/Trainee Articles with a Back-to-Back Limitation

Noneducational Institutions Covered by Teacher/Researcher Articles

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North American Free Trade Agreement (NAFTA) Schedule 1 Permitted B-1 Activities

Social Security (Totalization) Agreements

Attachment to Form W-9 Tax Treaty Claim by a US Person

International Organizations

Sample Letters

Letter to Request a Certificate of Coverage

CD-ROM RESOURCE MATERIALS

IRS Publications

Publication 15, Circular E, Employer's Tax Guide

Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad

Publication 463, Travel, Entertainment, Gift, and Car Expenses

Publication 514, Foreign Tax Credits for Individuals

Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities

Publication 516, U.S. Government Civilian Employees Stationed Abroad

Publication 517, Moving Expenses

Publication 519, U.S. Tax Guide for Aliens

Publication 521, Moving Expenses

Publication 570, Tax Guide for Individuals With Income From U.S. Possessions

Publication 901, U.S. Tax Treaties

Publication 970, Tax Benefits for Education

Publication 1546, The Taxpayer Advocate Service -- How to Get Help with Unresolved Tax Problems

Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TIN

Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number

Publication 3609: Filing Information Returns Electronically

IRS Forms

Form 926 and Instructions

Form 1040 and Instructions

Form 1040, Schedule A and B and Instructions

Form 1040, Schedule C and Instructions

Form 1040, Schedule H and Instructions

Form 1040NR and Instructions

Form 1040NR-EZ and Instructions

Form 1040-SS and Instructions

Form 1042 and Instructions

Form 1042-S and Instructions

Form 1042-T and Instructions



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Form 1116 and Instructions

Form 2063

Form 2350 and Instructions

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Form W-7 and Instructions

Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY

Form W-8BEN and Instructions

Form W-8ECI and Instructions

Form W-8EXP and Instructions



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Form W-8IMY and Instructions Instructions for Requester of Form W-9 Form W-9

EDITOR

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 pay-ments 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 Sub-committee, Cross-border Individual Tax Issues.

CONTRIBUTOR

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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