



Three-Part Telephone & E-mail Seminar:

## US Tax Compliance

*Speakers: Paula Singer, Arthur Kerr, Marianne Couch, Terri Crowl, and Lowell Hancock*

Available on CD

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### Seminar Outline

#### FIRST Phone Session on June 25: Resident or Nonresident?

- Why tax residency matters
- How tax residency is determined
- What exceptions might apply
- When residency begins and ends
- When residency or nonresidency can be elected

#### SECOND Phone Session on July 30: Withholding and Reporting

- Why special withholding rules apply to NRAs
- What special wage-withholding rules can apply
- When FICA exceptions apply
- Who can claim tax treaty benefits
- What special reporting rules apply
- What the IRS is looking for on audits

#### THIRD Phone Session on August 20: Tax Returns for Foreign Nationals

- When foreign nationals must file US returns
- Who can file a Form 1040
- Who can elect to file Form 1040
- When other information forms are required
- How taxpayers claim treaty benefits
- What returns apply in the year residency changes

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#### SPECIAL NOTE:

Paula Singer is the editor of *US Tax Compliance For Immigrants And Employers: The Lawyer's Complete Guide*, the most comprehensive book on Tax Compliance. For detailed table of contents and to place your order, [see here](#)

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#### SELECT YOUR DATES

[ ] CD June 25      [ ] CD July 30      [ ] CD August 20      2.00pm to 3.30pm ET (11.00am to 12.30pm PT)

Name (as it appears on credit card): \_\_\_\_\_

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(→ see next page for speaker bios)

### About the Speakers

**Paula Singer** (Co-Discussion Leader) is chairman and co-founder of Windstar Technologies, Inc., to provide an easy-to-use and understand software solution for international tax compliance and reporting. A nationally recognized international tax attorney and partner in the law firm Vacovec, Mayotte and Singer LLP, in Newton, Massachusetts, Ms. Singer's practice has concentrated in international tax matters for individuals, businesses, trusts, and estates. She has provided individuals and organizations with tax planning as well as compliance services for individuals relocating internationally since 1978. Ms. Singer is a frequent speaker and author of over 50 published articles and is the author of numerous tax guide books. Her articles on international tax topics have appeared in AILA publications, Tax Analysts' Tax Notes International and Tax Notes as well as their online services, West and RIA publications, and bar association publications. Ms. Singer assisted the IRS and NAFSA with the development of Form 1040NR-EZ. Her comments on proposed regulations under section 7701(b) on the substantial presence test and under section 1441 on withholding on payments to foreign persons were incorporated into the final regulations under each section. The IRS has used [her tax guidebooks](#) to train their personnel.

**Arthur Kerr** (Co-Discussion Leader) is a partner in Vacovec, Mayotte & Singer LLP. He concentrates his practice in international and domestic taxation, business law, contracts and real estate. Mr. Kerr's tax practice includes offshore and onshore planning and compliance for businesses and individuals; civil and criminal examinations and audits; collection matters, workouts and tax controversies. He has extensive experience representing clients before the Internal Revenue Service and various state tax authorities. His business practice includes planning and structuring business entities; business acquisitions and reorganizations; drafting and negotiating contracts; and advising clients with ongoing operations. Arthur also works with several non-profit and charitable organizations on their tax and legal matters. He works on a variety of real estate matters including purchases and sales of commercial and residential properties; leases; and tax free exchanges.

**Marianne Couch** JD, of the COKALA group, is an advisor on US federal and state tax information reporting compliance. She is a frequent lecturer at major tax conferences and the author of numerous published articles. She served for many years as Research Director of Balance Consulting, and chaired special training and advisory services provided to large organizations and academic and nonprofit institutions. She was previously a member of the IRS Information Reporting Program Advisory Committee (IRPAC), where she served as Chair of the IRPAC Subcommittee on Small Business and Self-Employed (SBSE) tax issues. In this capacity, she testified annually before the IRS Commissioner on issues of concern to the information reporting community. Ms. Couch has previously worked as a litigator for a large Michigan law firm, where she represented individuals and large clients in many types of civil actions, and formerly served as a Research Attorney for the Michigan Court of Appeals.

**Terri Crowl** joined the Windstar staff on March 2007 as Senior Product Support Analyst responsible for assisting clients with the Tax Navigator product including treaty analysis, processing procedures, system function analysis, and product and tax issues training. Ms. Crowl worked for Windstar prior to 2007, assisting at our training sessions and providing support to Tax Navigator clients. She is also a frequent contributor to the Windstarusers listserv.

**Lowell Hancock** is an International Tax Specialist, with the Internal Revenue Service. He has been the lead IRS specialist in dealing with nonresident alien compliance and education initiatives since 1995. Mr. Hancock has been on many tax panels over the years. He is very well-known to the tax-exempt community because he answers questions on the Aliens-L listserv. He is training new IRS agents on the international tax rules.