



**US Tax Compliance For Immigrants And Employers: The
Lawyer's Complete Guide**
Editor: Paula N. Singer, Esq.
Contributing Author: Gary P. Singer
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US Tax Compliance For Immigrants And Employers: The Lawyer's Complete Guide

Editor: Paula N. Singer, Esq.
Contributing Author: Gary P. Singer
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Residency Election for Wage Withholding
First-year Choice Election

US Taxation of Foreign Students

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Student/Trainee Articles Exempting Scholarship and Fellowship Grants
Student/Trainee Articles Exempting Participants in U.S. Government Programs
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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



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IRS Forms

Form 926 and Instructions
Form 1040 and Instructions
Form 1040, Schedule A and B and Instructions
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Form W-9

Websites

The Internal Revenue Service (IRS) Website, www.irs.gov

The Social Security Administration (SSA) Website, www.socialsecurity.gov

The U.S. Department of State (DOS) Bureau of Education and Cultural Affairs Website, <http://exchanges.state.gov/education/jexchanges>

Windstar Technologies, Inc. (Windstar,) www.windstar.com

e-Newsletter, A View From the Crow's Nest

Income Tax Treaties

NAFSA: Association of International Educators, www.nafsa.org

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 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.

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