



**Year-end Nonresident Alien Tax Training
December 7 - 10, 2010**

Tuesday, December 7, 2010

7:30 – 8:30	Registration and Continental Breakfast
8:30 – 10:00	IRS Initiatives Affecting Withholding and Reporting on Payments to Foreign Nationals and Entities
Presenter	Jamie Moschella, IRS International Examiner
	<ul style="list-style-type: none"> • Goals of the IRS • Overview of Withholding • LMSB Tier 1 Compliance Initiative for Withholding • Outbound Transactions • Examination Techniques
10:00 – 10:20	Break provided by Windstar
10:20 – 12:00	Tax Rules of the Road
Presenter	Paula Singer
	<ul style="list-style-type: none"> • The "Four Highways" of Taxation <ul style="list-style-type: none"> ○ Federal Income Taxes ○ State Income Taxes ○ Social Security (FICA) Medicare Taxes ○ Income Tax Treaties • Identify the Payee - NRA vs. RA <ul style="list-style-type: none"> ○ Immigration Status ○ U.S. Presence • Identify the Character of Payment <ul style="list-style-type: none"> ○ Type of Income ○ Source of Income • Identify the Tax Exemptions <ul style="list-style-type: none"> ○ Code Exemptions and Required Conditions ○ Income Tax Treaties • Apply the Procedural Rules <ul style="list-style-type: none"> ○ Special Wage Withholding Rules ○ Withholding Forms - 8233, W-8BEN, W-9, etc. ○ Reporting Forms - 1042-S ○ Tax Return - 1042
12:00 - 1:00	Lunch provided by Windstar

Concurrent Sessions		
	Payments to Foreign Employees and Students	Accounts Payable
1:00 – 2:10	Immigration Basics	NRA Challenges in Accounts Payable
Presenter	Linda Dodd-Major	Paula Singer and Gary Singer
	<ul style="list-style-type: none"> • Terms and Concepts • Common Points of Confusion • Understanding the Process • Alien Visitors • Work Authorization 	<ul style="list-style-type: none"> • Identifying Foreign Vendors • Soliciting Withholding Certificates • Validating W/H Exemption Claims • Identifying Income Type and Source • Determining Tax Rates or Exemptions • Determining Form 1042-S Codes • Updating Expiring Documents
2:10 – 2:20	Break Provided By Windstar	
2:20 – 3:30	Immigration Documentation	Immigrations Issues in Accounts Payable
Presenter	Terri Crowl	Linda Dodd-Major
	<ul style="list-style-type: none"> • Recognizing and Interpreting Immigration Documentation • Who Gets What and Why? • Key Features of Documents • Coordinating Immigration and Other Documentation • Importance of Maintaining Records of Immigration and Other Documents 	<ul style="list-style-type: none"> • Common Points of Confusion • Understanding the Process • Alien Visitors • Work Authorization
3:30 – 3:35	Break Provided By Windstar	

Concurrent Sessions		
	Payments to Foreign Employees and Students	Accounts Payable
3:35 – 5:00	Introduction to Income Tax Treaties	Tax Treaty Implications on Payments to Foreign Nationals and Vendors
Presenter	Terri Crawl	Paula Singer
	<ul style="list-style-type: none"> • What Treaties Do • When Treaties Come Into Force • Upcoming Tax Treaties and Protocols • What Taxes Are Covered • Who Can Have Treaty Benefits • How Treaty Benefits Are Lost • How Treaty Benefits Are Preserved • Withholding and Reporting Forms 	<ul style="list-style-type: none"> • What Treaties Do • New and Amended Tax Treaties • When Treaty Provisions Become Effective • Who is Eligible for Treaty Benefits • Types of Benefits <ul style="list-style-type: none"> ○ Pay for Services ○ Royalties ○ Rents ○ Grants, Prizes, and Awards • Permanent Establishment Issues • How Treaty Benefits are Claimed • How Treaty Benefits are Reported

Wednesday, December 8, 2010

7:30 - 8:30	Continental Breakfast provided by Windstar	
	Concurrent Sessions	
	Payments to Foreign Employees and Students	Accounts Payable
8:30 – 10:00	Tax Treaty Benefits and Limitations	Documenting the U.S. or Foreign Status of Your Foreign Vendor
Presenter	Terri Crowl	Marianne Couch
	<ul style="list-style-type: none"> • Benefits and Limitations <ul style="list-style-type: none"> ○ Required Payer ○ Maximum Amounts ○ Treaty Benefit Periods • Benefits and Limitations for: <ul style="list-style-type: none"> ○ Students ○ Professors, Teachers, Researchers ○ Independent Contractors ○ Artists and Athletes ○ Prizes and Awards ○ Royalties ○ Foreign Entities • Withholding and Reporting Forms 	<ul style="list-style-type: none"> • When are You Required to Obtain a Form W-9 or the Applicable Form W-8 or 8233 from Your Payee • Interpreting the Information Your Payees Provide • What Do You Do When You Have No Documentation, or Your Documentation is Unreliable? • How to Explain to Your Foreign Payees Why You Need Tax Documentation from Them
10:00 - 10:20	Break provided by Windstar	
10:20 – 12:00	Identify the Payee: Resident or Nonresident	Payments to Foreign Vendors
Presenter	Terri Crowl and Paula Singer	Marianne Couch
	<ul style="list-style-type: none"> • NRA or RA? • Green Card Test • Substantial Presence Test • Days That Do Not Count • Rules for “Exempt Individuals” • Residency Start and End Dates • Residency Elections 	<ul style="list-style-type: none"> • "Flags" That Alert You to Possible Foreign Status • How to Deal with Foreign Entities That Have U.S. Parents, and U.S. Entities That Have Foreign Parents • What is a "Disregarded Entity" • Do you need a Form W-9, W-8BEN or W-8ECI • When is a U.S. TIN Required
12:00 - 1:00	Lunch provided by Windstar	

Concurrent Sessions		
	Payments to Foreign Employees and Students	Accounts Payable
1:00 – 2:15	Scholarships and Fellowships	Payments to Foreign Individuals
Presenter	Paula Singer	Marianne Couch
	<ul style="list-style-type: none"> Qualified (Nontaxable) Nonqualified (Taxable) Candidate for a Degree Defined Travel Grants Withholding - Tax Rates and Exceptions Withholding Allowances Treaty Claims and Forms Form 1042-S Reporting 	<ul style="list-style-type: none"> How Individuals Become U.S. Tax Residents Even if They Are Citizens of Other Countries Do You Need a Form W-9, W-8BEN or 8233 Purpose of an Individual Taxpayer Identification Number (ITIN) Payments for Services vs. Other Types of Payments Payments to Foreign Artists, Athletes, and Entertainers, and Their Agents How to Handle Payments to Agents (who are never beneficial owners of the income) The Purpose of the Form W-8IMY Central Withholding Agreements: what they are, how to use them, where to find them; The requirement to withhold 30% in federal income taxes against the gross proceeds of events conducted by foreign entertainers Updates and Current Proposals Regarding Payments
2:15 - 2:30	Break provided by Windstar	
2:30 – 3:40	Wages	1099 Reporting Changes
Presenter	Terri Crowl	Marianne Couch
	<ul style="list-style-type: none"> NRA Withholding Rules NRA Form W-4 NRA FICA Exception Student FICA Exception Treaty Claims and Forms Form W-2 vs. Form 1042-S 	<ul style="list-style-type: none"> Overview of the changes in 1099 reporting
3:45 – 3:50	Break provided by Windstar	

Wednesday, December 8th (Continued)

3:50 - 5:00	1042-s Year-end Reporting Panel
Presenter	Paula Singer, Marianne Couch, Terri Crowl
	<ul style="list-style-type: none">• Form 1042-S Reportable Payments• Payments Not Reportable on Form 1042-S• Form 1042-S Codes and Where To Find Them• Extensions of Time to File• Form 1042-S IRS Paper and Electronic Submissions

Thursday, December 9, 2010

7:30 - 8:30	Registration and Continental Breakfast provided by Windstar	
8:30 – 9:15	Windstar Solutions	
Presenter	Connie Medico and Manny Paola	
	<ul style="list-style-type: none"> • Windstar® Support <ul style="list-style-type: none"> ○ On-line Training ○ Windstar User's Guide ○ Windstar Quick Starts ○ Windstar Users' Website ○ Windstarusers listserv ○ Problem Resolution – FTP ○ Email Support • Windstar® Solutions <ul style="list-style-type: none"> ○ <i>International Tax Navigator</i>® ○ FNIS-Web-based Data Collection/Forms Delivery ○ Security Administrator ○ Utilities-Archiving, Databases, Exporting ○ New Hires ○ 1042-S Annual Processor ○ Batch Processor ○ Treaty Navigator ○ Interfaces 	
9:15 - 10:00	Changes in the <i>International Tax Navigator</i>	
Presenter	Gary Singer	
	<ul style="list-style-type: none"> ○ Overview of the changes in the 2011 Tax Navigator software 	
10:00 – 10:20	Break provided by Windstar	
	Concurrent Sessions	
	Tax Navigator Basics Track	Special Topics Track
10:20 – 12:00	Tax Navigator Boot Camp	Tax Navigator Reports and Interfaces
Presenter	Connie Medico and Manny Paola	Scott Annis
	<ul style="list-style-type: none"> • Quick overview of entire Tax Navigator System before going into specific functions • Adding an Individual's Record • Using Your Sample Database • Changing an Individual's Data • Deleting an Individual's Record or Data • Navigating Through the Basic Screens • Understanding Reports 	<ul style="list-style-type: none"> • Tax Navigator Reporting Capabilities • Mail Merge • System Flow • Demographic Data Sources and Interfaces • Immigration Data Sources and Interfaces • Payment Data Sources and Interfaces • Telling the Paying System "What To Do" • Windstar's ERP Alliances and Interfaces
12:00 – 1:00	Lunch provided by Windstar	

Thursday, December 9, 2010 (Continued)

Concurrent Sessions		
	Tax Navigator Basics Track	Special Topics Track
1:00 – 1:45	Tax Navigator Boot Camp (Cont.)	Web-Based Data Collection and Forms Delivery (FNIS) – Part 1
Presenter	Connie Medico and Manny Paola	Tom Penhale
	<ul style="list-style-type: none"> • How to Enter and Change Immigration Information • Immigration Status and “Primary Purpose” • Performing the Substantial Presence Test • Understanding the Logs • Where Did My Forms Go? • Entering Income Information • Types of Income <ul style="list-style-type: none"> ○ Scholarships ○ Employment Compensation • The Treaty Analysis and Reports • Reading the Logs 	<ul style="list-style-type: none"> • Overview • Administration settings • Creating foreign national records • Foreign national entering data on website
1:45 – 2:30	How Options and Settings Affect Results	Web-Based Data Collection and Forms Delivery (FNIS) – Part 2
Presenter	Terri Crowl and Scott Annis	Tom Penhale
	<ul style="list-style-type: none"> • Setting Up Your Organization • Setting Your Defaults <ul style="list-style-type: none"> ○ SPT ○ Treaty ○ Forms • Sending Data to Windstar 	<ul style="list-style-type: none"> • Administrator Approval Process Interfaces export to Tax Navigator • Uploading forms from Tax Navigator • Advanced features
2:30 – 2:50	Break provided by Windstar	

Thursday, December 9, 2010 (Continued)

2:50 – 4:00	Performing SPT, Treaty Analysis, and Understanding Logs
Presenter	Scott Annis and Jason Foley
	<ul style="list-style-type: none">• Entering and Changing Immigration Information• Dealing With Holiday and Vacation Days Away• Performing the Substantial Presence Test• Redoing SPT• Electing Residency Status• Dealing With Changes in Immigration Status• Residency Start and End Dates• Residency Analysis Options• Reading the Status Reports• Entering Income Data• What To Do When There Are No U.S. Days• Performing the Treaty Analysis• Dealing With Out of System Payments• Reading the Treaty Analysis Log• Redoing the Analysis• TIN Issues• Required Forms (8233, W-8BEN, W-9)
4:00 – 4:15	Break provided by Windstar
4:15 – 5:00	Tax Navigator Processing Case Studies
Presenter	Connie Medico, Manny Paola, and Terri Crowl
	<ul style="list-style-type: none">• Case Study Example of Entering the Following Payments into Tax Navigator<ul style="list-style-type: none">○ Royalty Payment to a Corporation○ 9/5/6 Honorarium Payment to a B-1○ J-1 Researcher

Friday, December 10, 2010

7:30 - 8:30	Continental Breakfast provided by Windstar	
	Concurrent Sessions	
	1042-S Track	Hands-on Q&A Track
8:30 – 9:15	Strategy for 1042-S and 1042 Submission and Using the IRS FIRE System	Hands-on Q&A
Presenter	Scott Annis	
	<ul style="list-style-type: none"> • Getting your organization ready for Year-End Processing • What is new at IRS/MCC? • The Fatal Errors that will delay processing your returns • Dealing with IRS Edits • IRS Publications and Forms • Requesting an Extension – 1042, 1042S • Submitting Forms 	<ul style="list-style-type: none"> • Meet one-on-one with Windstar experts for personalized Tax Navigator instruction
9:15 – 10:00	Preparing 1042-S and 1042 Forms	Hands-on Q&A
Presenter	Scott Annis	
	<ul style="list-style-type: none"> • Maintaining the Record • Adding Withholding Allowances • Preparing Submission for the IRS and Individuals • Original Submission 	<ul style="list-style-type: none"> • Meet one-on-one with Windstar experts for personalized Tax
10:00 – 10:20	Break provided by Windstar	
10:20 – 12:00	Preparing 1042-S and 1042 Forms (Cont.)	Hands-on Q&A
Presenter	Scott Annis and Gary Singer	
	<ul style="list-style-type: none"> • Printing Issues • Mailing Issues • Processing 1042-S Forms • Completing a Form 1042 • Using the IRS FIRE System • Getting the TCC Number 	<ul style="list-style-type: none"> • Meet one-on-one with Windstar experts for personalized Tax Navigator instruction
12:00 – 1:00	Lunch provided by Windstar	

Friday, December 10, 2010 (Continued)

Concurrent Sessions		
	1042-S Track	Hands-on Q&A Track
1:00 – 2:00	Amending Records and Making Changes to Submitted Files	Hands-on Q&A
Presenter	Gary Singer	
	<ul style="list-style-type: none"> • Dealing with 1042-S Errors • How to Void and Correct an Individual Record • When is a Correction Not a Correction • Submissions With Corrected and Voided Records 	<ul style="list-style-type: none"> • Meet one-on-one with Windstar experts for personalized Tax Navigator instruction
2:00 – 3:00	Batch Processing	Hands-on Q&A
Presenter	Scott Annis	
	<ul style="list-style-type: none"> • Substantial Presence Test (SPT) in Batch • Treaty Analysis in Batch • Reports on Changes • Creating Form 8843 • Special Batches • Interface Batches 	<ul style="list-style-type: none"> • Meet one-on-one with Windstar experts for personalized Tax Navigator instruction
End of Program		

***Schedule subject to change.**