



**Spring Nonresident Alien Tax Training
Lecture Track
April 27 – 28, 2010**

Tuesday, April 27, 2010

7:30 – 8:30	Registration and Continental Breakfast
8:30 – 10:00	Nonresident Alien Taxation Overview
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
10:00 – 10:20	Break provided by Windstar
10:20 – 12:00	Introduction to Income Tax Treaties
Presenter	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
12:00 - 1:00	Lunch provided by Windstar

1:00 – 2:35	Treaty Benefits and Limitations
Presenter	Terri Crowl
	<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
2:35 – 3:15	What's New at the IRS
	<ul style="list-style-type: none"> • Review of the latest IRS developments affecting nonresident alien tax compliance
3:15 - 3:30	Break provided by Windstar
3:30 – 5:00	Identify the Payee: Resident or Nonresident
Presenter	Paula Singer and Terri Crowl
	<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

Wednesday, April 28, 2010

7:30 - 8:30	Continental Breakfast provided by Windstar	
8:30 – 10:00	Immigration Basics	
Presenter	Linda Dodd-Major	
	<ul style="list-style-type: none"> • Definitions and Concepts • Common Points of Confusion • Understanding the Process • Alien Visitors • The Many Faces of J-1 • Work Authorization 	
10:00 - 10:20	Break provided by Windstar	
10:20 – 11:00	Immigration Basics (Continued)	
Presenter	Linda Dodd-Major	
	<ul style="list-style-type: none"> • Aliens and TINs • The “no-match” Issue • Prohibited payments 	
11:00 – 12:00	Concurrent Track Overview: Two Categories of Payments to Foreign Persons - ECI and FDAP	
Presenter	Paula Singer	
	<ul style="list-style-type: none"> • Effectively Connected Income (ECI) • Fixed or Determinable, Annual or Periodic (FDAP) Income • Procedural Differences Between the Two Categories 	
12:00 - 1:00	Lunch provided by Windstar	
	Concurrent Sessions	
	ECI Payments to Foreign Employees, Students and Scholars Track	FDAP Payments to Non-employees and Foreign Entities Track
1:00 – 2:10	Immigration Documentation of Nonresident Aliens	Documenting U.S. or Foreign Status of Your Payee
Presenter	Terri Crowl	Marianne Couch
	<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"> • 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

Wednesday, April 28th (Continued)

2:10 - 2:30	Break provided by Windstar	
2:30 – 4:00	Scholarships and Fellowships	Payments to Foreign Entities
Presenter	Paula Singer	Marianne Couch
	<ul style="list-style-type: none"> • Qualified (Nontaxable) • Candidate for a Degree Defined • Nonqualified (Taxable) • Travel Grants • Withholding - Tax Rates and Exceptions • Withholding Allowances (Deductions) • Treaty Claims and Forms • Form 1042-S Reporting 	<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?
4:00 - 5:00	Wages	Payments to Individuals
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"> • 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 • What is The Purpose of an Individual Taxpayer Identification Number (ITIN) • Payments for Services vs..Other Types of Payments (e.g., Rents, Royalties, etc.) • 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

***Schedule subject to change.**