



**Year-end Nonresident Alien Tax Training – Lecture Track
December 7 - 8, 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

***Schedule subject to change.**