**Taxation and Major Immigration Issues of Resident and Nonresident Aliens**

**Instructor:** Stuart P. Sobel

The United States has many classifications of people living within its boundaries. Terms like resident aliens, nonresident aliens, dual-status aliens, expatriates, visas, special immigrants, and undocumented aliens are not merely confusing. They also have a significant impact on the filing of Forms 1040 and 1040NR.

This unique class will discuss not only the preparation of the various tax forms, but it will also provide an improved understanding of the concepts of U.S. immigration and its impact on tax compliance.

**Topics Covered:**

* Classification of taxpayers for tax purposes – U.S. and foreign
* Coming to America
  + Immigration 2013 update
  + Immigrant visas – overview of types
  + Immigration application process
  + Impact of the Dream Act
* Green card test
* Substantial presence test
* Closer connection to foreign country test
* Form 1040NR
  + Who must file?
  + Election to be taxed as a resident alien
  + How to claim refunds
  + Dual-status aliens
  + How to report income on Form 1040NR
  + Election to treat income as effectively connected with a U.S. trade or business
  + Recent changes in 1040NR filing
* Withholding and Social Security tax issues

**Learning Objectives:**

* Recognize the difference between a U.S. citizen, resident alien, nonresident alien, and a dual-status alien
* Secure a basic knowledge of U.S. immigration law, visas, and other nontax issues affecting the tax liability of noncitizens residing in the United States
* Understand the filing requirements for Form 1040NR
* Be able to explain tax planning tools to clients currently residing in the United States