



**Spring NRA Training session
April 22 – 25, 2008**

Tuesday, April 22, 2008

9:30 – 10:30	Registration
10:30 – 12:00	Immigration Documentation
Presenter	Terri Cowl
	<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 • Employment Eligibility Verification • Importance of Maintaining Records of Immigration and Other Documents
12:00 – 1:00	Lunch provided by Windstar
1:00 – 2:30	Tax Rules for 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
2:30 - 2:50	Break provided by Windstar

Tuesday, April 22, 2008 (Continued)

2:50 – 4:00	Getting Started with Tax Navigator - Part 1
Presenter	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
4:00 - 4:15	Break provided by Windstar
4:15 – 5:00	Getting Started with Tax Navigator - Part 2
Presenter	Scott Annis
	<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○ Independent Contractor Compensation• The Treaty Analysis and Reports• Reading the Logs• FNIS

Wednesday, April 23, 2008

7:30 - 8:30	Continental Breakfast provided by Windstar	
8:30 - 10:00	Immigration Basics for Payroll Professionals	
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 • Aliens and TINs • The “no-match” Issue • Prohibited payments 	
10:00 - 10:20	Break provided by Windstar	
	Concurrent Sessions	
	Hands-On	Lecture
10:20 - 12:00	Windstar Solutions – Tax Navigator Overview	Scholarships, Fellowships and Employment Income
Presenter	Scott Annis	Paula Singer
	<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"> ○ International Tax Navigator® ○ FNIS-Web-based Data Collection/Forms Delivery ○ Security Administrator ○ Utilities-Archiving, Databases, Exporting ○ New Hires ○ 1042-S Annual Processor ○ Batch Processor ○ Treaty Navigator • Interfaces 	<ul style="list-style-type: none"> • Scholarships, Fellowships, and Stipends <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) ○ Forms and TIN Issues ○ Form 1042-S Reporting • Employment Income <ul style="list-style-type: none"> ○ Form I-9 Information ○ NRA Withholding Rules ○ NRA Form W-4 ○ NRA FICA Exception ○ Student FICA Exception ○ SSN Issues ○ Form W-2 vs. Form 1042-S
12:00 – 1:00	Lunch provided by Windstar	

Concurrent Sessions		
	Hands-On	Lecture
1:00 – 2:30	Tax Navigator Options and Settings	Introduction to Income Tax Treaties
Presenter	Gary Singer	Paula Singer
	<ul style="list-style-type: none"> • Setting Up Your Institution • Setting Your Defaults <ul style="list-style-type: none"> ○ SPT ○ Treaty ○ Forms • Sending Data to Windstar 	<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
2:30 - 2:50	Break provided by Windstar	
2:50 - 4:00	Identify the Payee	
Presenter	Gary Singer and Paula Singer	
	<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 	
4:00 – 4:15	Break provided by Windstar	

4:15 – 5:00	Hands-On: Determining Tax Residency
Presenter	Gary Singer
	<ul style="list-style-type: none">• Entering and Changing Immigration Information• Dealing With Holiday and Vacation Days Away• Performing the Substantial Presence Test• Redoing Analyses• Electing Residency Status• Dealing With Changes in Immigration Status• Residency Start and End Dates• Residency Analysis Options• Reading the Status Reports
5:30 – 10:00	Windstar Special Event Old Town Trolley Tour

Thursday, April 24, 2008

7:30 - 8:30	Continental Breakfast provided by Windstar	
	Concurrent Sessions	
	Hands-On	Lecture
8:30 – 10:00	Windstar Solutions – Tax Navigator Overview	Treaty Benefits and Limitations
Presenter	Scott Annis	Terri Crowl
	<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"> ○ International Tax Navigator® ○ FNIS-Web-based Data Collection/Forms Delivery ○ Security Administrator ○ Utilities-Archiving, Databases, Exporting ○ New Hires ○ 1042-S Annual Processor ○ Batch Processor ○ Treaty Navigator • Interfaces 	<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
10:00 – 10:20	Break provided by Windstar	

Concurrent Sessions		
	Hands-On	Lecture
10:20 – 12:00	Year-Data Screen and Treaty Analysis Examples	Honoraria and Service Fees
Presenter	Gary Singer	Linda Dodd-Major
	<ul style="list-style-type: none"> • Entering Income Data • What To Do When There Are No U.S. Days • Computing Withholding Allowances <ul style="list-style-type: none"> ○ Personal Exemption Amount ○ Rev. Proc. 88-24-Travel Reimbursements • Performing the Treaty Analysis • Dealing With Out of System Payments • Dealing with Associated Institutions • Determining the “Primary Purpose” for the Visit <ul style="list-style-type: none"> ○ Students ○ J-1 Non-students ○ H-1B Specialty Workers • Reading the Treaty Analysis Log • Redoing the Analysis • TIN Issues Required Forms (8233, W-8BEN, W-9)	<ul style="list-style-type: none"> • B Honorarium Payments • “Usual academic activities” • 9/5/6 Rule • Other recipients of “honoraria” - H-1Bs, J-1s, O-1s, etc. • Withholding and Reporting • TIN issues
12:00 – 1:00	Lunch provided by Windstar	
Concurrent Sessions		
	Hands-On	Lecture
1:00 – 2:30	Tax Navigator Options and Settings	Accounts Payable Issues
Presenter	Gary Singer	Paula Singer and Terri Crowl
	<ul style="list-style-type: none"> • Setting Up Your Institution • Setting Your Defaults <ul style="list-style-type: none"> ○ SPT ○ Treaty ○ Forms • Sending Data to Windstar 	<ul style="list-style-type: none"> • The framework for A/P payments to NRAs and foreign entities • Valid documentation – Form W-8 series, Form 8233, Form W-9 and when to use them • What to do when documentation is lacking or invalid • Issues: <ul style="list-style-type: none"> ○ Royalties vs. services ○ Bundled payments ○ Travel reimbursements
2:30 – 2:50	Break provided by Windstar	

Concurrent Sessions		
	Hands-On	Lecture
2:50 – 4:00	Batch Processing Year-end	Best Practices Policies and Procedures – Part 1
Presenter	Gary Singer	Terri Crowl
	<ul style="list-style-type: none"> • Substantial Presence Test (SPT) in Batch • Treaty Analysis in Batch • Reports on Changes • 8843 • Special Batches • Interface Batches 	<ul style="list-style-type: none"> • Ensuring You're Kept In The Loop • Campus Liaisons/Who to Have In Your Corner and How to Get Them There • Gathering Basic Information <ul style="list-style-type: none"> ○ What Documentation to Collect
4:00 – 4:15	Break provided by Windstar	
Concurrent Sessions		
	Hands-On	Lecture
4:15 – 5:00	Tax Navigator Options and Settings	Best Practices Policies and Procedures – Part 2
Presenter	Gary Singer	Terri Crowl
	<ul style="list-style-type: none"> • Setting Up Your Institution • Setting Your Defaults <ul style="list-style-type: none"> ○ SPT ○ Treaty ○ Forms • Sending Data to Windstar 	<ul style="list-style-type: none"> • Collect for Common Payment Types <ul style="list-style-type: none"> ○ Employment ○ Scholarship/Fellowship ○ Self-employment (honoraria) ○ Prizes/Awards • Travel Reimbursements • B Honorarium Payments • "Usual academic activities" • 9/5/6 Rule • Other recipients of "honoraria" - H-1Bs, J-1s, O-1s, etc. • Withholding and Reporting • TIN issues

Friday, April 25, 2008

7:30 - 8:30	Continental Breakfast provided by Windstar	
	Concurrent Sessions	
	Hands-On	Lecture
8:30 – 10:00	Batch Processing Year-end	Honoraria and Service Fees
Presenter	Scott Annis	Linda Dodd-Major
	<ul style="list-style-type: none"> • Substantial Presence Test (SPT) in Batch • Treaty Analysis in Batch • Reports on Changes • 8843 • Special Batches • Interface Batches 	<ul style="list-style-type: none"> • B Honorarium Payments • “Usual academic activities” • 9/5/6 Rule • Other recipients of “honoraria” - H-1Bs, J-1s, O-1s, etc. • Withholding and Reporting • TIN issues
10:00 – 10:20	Break provided by Windstar	
	Concurrent Sessions	
	Hands-On	Lecture
10:20 – 12:00	Web-Based Data Collection and Forms Delivery (FNIS) – Part 1	Introduction to Information Reporting
Presenter	Scott Annis	Gary Singer
	<ul style="list-style-type: none"> • Use and Flow • Administrative Functions – Part 1 • Foreign National Functions 	

12:00 – 1:00	Lunch provided by Windstar	
	Concurrent Sessions	
	Hands-On	Lecture
1:00 – 2:30	Web-Based Data Collection and Forms Delivery (FNIS) – Part 2	Payments to Foreign Entities
Presenter	Scott Annis	Paula Singer
	<ul style="list-style-type: none"> • Administrative Functions – Part 2 • Advanced Features <ul style="list-style-type: none"> ○ Email Options • Forms Delivery 	<ul style="list-style-type: none"> • Steps to Follow <ul style="list-style-type: none"> ○ Identify the vendor as US or foreign ○ Identify the character of the income ○ Determine the “source of income” • Withholding certificates and their use <ul style="list-style-type: none"> ○ W-8BEN ○ W-8EXP ○ W-8ECI
	End of Program	

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