

## Foreword

In a 1963 letter to *Time* magazine after his friend Albert Einstein had passed away, Leo Mattersdorf famously reported that Einstein told him that “the hardest thing in the world to understand is income taxes.”<sup>1</sup> For years after Einstein’s arrival as an immigrant to the United States, Mattersdorf had been preparing Einstein’s tax returns. While Mattersdorf allegedly replied that understanding the theory of relativity might exceed the income tax in degree of difficulty, Einstein insisted that income taxes trumped relativity in degree of difficulty.

As one of our country’s most celebrated immigrants, Einstein, like all of our nation’s immigrants, was responsible for complying with what can be a very complex income tax system. For immigrants, complying with U.S. tax laws is doubly important: it is, as authors Sarah Lora, Robert Nassau, and Sam Rock highlight, fundamental to an individual’s immigration process.

*Tax Issues for Immigrants* is an important book. Often, practitioners who have tax expertise may be unfamiliar with terms and concepts in immigration law. And immigration practitioners may not understand issues relating to tax law. The book takes readers through essential definitions in tax law and immigration law, definitions that are technical and often misunderstood by clients, immigration lawyers, and tax practitioners. It

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<sup>1</sup> For background on this quote, see <https://quoteinvestigator.com/2011/03/07/einstein-income-taxes/> (last visited Apr. 3, 2022).

recognizes that, to effectively represent immigrant clients, it is insufficient to have knowledge in one discipline without the other.

The book also widens the lens and explores issues that are crucial for both taxpayers and their family members, many of whom may be vulnerable and reliant on the tax system for securing tax benefits or immigration status. To that end, the book explores the relationship between Individual Tax Identification Numbers and Social Security numbers, filing status and eligibility for specific provisions like the child tax credit and other refundable credits, and the immigration ramifications for failing to file accurate returns or failing to pay assessed and agreed upon tax liabilities.

According to the Pew Research Center, immigrants constitute approximately one-third of the U.S. Latino population and about half of all Latino adults,<sup>2</sup> and almost one in ten Black people living in the United States are immigrants.<sup>3</sup> This book provides the knowledge needed to provide competent representation to this vulnerable population.

In a recent report the ABA Commission on Immigration has noted the “dramatic changes within the immigration system in the past four years, punctuated by numerous executive orders, regulations, policies, and Attorney General legal decisions that significantly altered the immigration legal framework . . .”<sup>4</sup>

With these changes have come uncertainty and a need for knowledge in the bar to serve this population well. The ABA Commission on Immigration has emphasized that immigration policy is a “dynamic issue that intersects with the most pressing issues of racial justice and true equality that the U.S. faces today.”<sup>5</sup>

By exploring the tax ramifications of immigration, Sarah, Robert, and Sam have provided a valuable service to the bar and to this population, and I am grateful for their undertaking this project.

Leslie Book, Professor of Law  
Villanova University Charles Widger School of Law  
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Villanova, PA

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<sup>2</sup> Mohamad Moslimani, *Around four-in-ten Latinos in U.S. worry that they or someone close to them could be deported*, PEW RESEARCH CENTER, (Feb. 14, 2022) <https://www.pewresearch.org/fact-tank/2022/02/14/around-four-in-ten-latinos-in-u-s-worry-that-they-or-someone-close-to-them-could-be-deported/>.

<sup>3</sup> Christine Tamir and Monica Anderson, *One-in-Ten Black People Living in the U.S. Are Immigrants*, PEW RESEARCH CENTER, (Jan. 20, 2022) <https://www.pewresearch.org/race-ethnicity/2022/01/20/one-in-ten-black-people-living-in-the-u-s-are-immigrants/>.

<sup>4</sup> *Achieving America's Immigration Promise*, AMERICAN BAR ASSOCIATION, [https://www.americanbar.org/content/dam/aba/administrative/immigration/achieving\\_americas\\_immigration\\_promise.pdf](https://www.americanbar.org/content/dam/aba/administrative/immigration/achieving_americas_immigration_promise.pdf) (last visited Apr. 3, 2022) at page iii.

<sup>5</sup> *Id.* at page iv.