

Preface

From the beginning of civilization, humans have always been a very peripatetic species. Yet while the earliest hunter-gathering nomads had their share of concerns—angry saber-tooth tigers were no joke—taxation was not one of them.

The same cannot be said of today's international border crossers. Though many such persons would welcome an encounter with a tiger as opposed to the real-life challenges they actually face, they also have to consider the tax implications of their migration.

When the authors commenced work on this volume, there was, as there almost always had been, a constant flow of individuals moving across America's southern and northern borders, as well as into the United States from other parts of the globe via our eastern and western coasts. But Afghanistan seemed relatively stable (yes, we started work a long time ago); and Ukraine seemed most notable for its culture of ballroom dancing, its *pysanky* (google it if necessary), and its place in the board game Risk. Since then, over 100,000 Afghanis have been welcomed into America, and it is likely that an equal number of Ukrainians will soon join them. For all of these people, whether they are here temporarily or permanently, it will become necessary for them—and it behooves those working with them—to become conversant with the federal income tax issues that confront them.

Tax Issues for Immigrants

That is the goal of this book: to provide a simple and practical guide to understanding tax law for immigrant taxpayers.

While current events have made this project more relevant than ever, we believe it will remain so for as long as America lifts her lamp beside her golden door.

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