

Tax Reform and Other Tax Laws Relevant to Asian Americans

WRITTEN BY

Tania S. Sebastian

Counsel **Tania Sebastian** is published in *Asian Fortune* for an article she co-authored with Susan Choi Luu at Andersen Tax titled, "Tax Reform and Other Tax Laws Relevant to Asian Americans." They write, "Immigrants new to the U.S. often do not have sufficient information with regards to their U.S. tax filing and information return obligations before they move to the U.S. or obtain 'green cards.' Unfortunately, while ignorance of the laws may be considered to determine willfulness in the context of criminal intent, it generally is not accepted as reasonable cause to eliminate civil penalties. With the published ending of the OVDP, there is a strong possibility that this may result in many U.S. immigrants finding out too late. Time is indeed running out, but there is still some time. With the advice of a professional experienced in these complex rules and advising families with these issues, taxpayers at risk should consider their options and evaluate whether participation in one of the various IRS voluntary disclosure procedures is appropriate for their circumstances."

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