



About the speakers...

**Bob Wunderle, CPA, La Posada Tax Clinic,
Twin Falls, Idaho**

Mr. Wunderle is known nationally for his work in the area of Guest Worker Tax Preparation as well as other agricultural tax related topics. He has a Master's Degree in Business Administration and has taught accounting at the University of Maryland and at Arizona State University. After retiring from the Air Force, Bob embarked on a second career as a certified public accountant. He established a Low Income Taxpayer Clinic at La Posada Ministries, a faith based charity in Twin Falls, Idaho. As a result of his advocacy on behalf of H-2A workers, the IRS made several changes to clarify its H-2A forms and publications and to better inform employers and workers of their reporting and filing responsibilities.

**Adam Kantrovich, Ph.D. , Farm
Management Educator, MSU Extension**

Dr. Kantrovich provides educational programs and counseling to agricultural related businesses, families and individuals. Topic areas include Taxes and Insurance (including the Affordable Care Act), Budget and Cost of Production, Farm Business Analysis, Farm Business Succession & Estate Planning, Labor and Human Resource Management, Policy, Law and Regulations.

Program Developed and Provided by:

- ◆ Michigan State University Extension's Farm Information Resource Management (FIRM Team)
- ◆ Michigan State University Tax School, Department of Agriculture, Food, and Resource Economics
- ◆ Michigan Farm Bureau

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For more information on this program or if you have questions on the registration process, call 616-994-4540

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Income Taxes for Foreign Agricultural Workers (H-2A)

Meeting Dates & Locations

Tuesday, July 12, 2016
*Ottawa County Fillmore Complex
Main Conference Room
12220 Fillmore Street
West Olive, MI 49460*

Wednesday, July 13, 2016
*MSU Northwest Michigan
Horticultural Research Center
6686 S. Center Highway
Traverse City, MI 49684*

Full Day Program
8:00 a.m. - 4:30 p.m.

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Income Taxes for Foreign Agricultural Workers (H-2A)

Presenters

Mr. Bob Wunderle, CPA, La Posada Tax Clinic

Dr. Adam J. Kantrovich, MSU Extension Farm Management Educator

Introduction

Michigan's agricultural industry has been seeing a decline in recent years of the traditional labor resources that have been used in the past. The use of the H-2A Guest Worker Program has seen a significant increase in use recently with continued significant growth in coming years. With this increase there is a need for legal and tax professionals to have an understanding on how to prepare taxes for H-2A guest workers, common pit-falls and challenges.

This Continuing Education Program will provide a four hour presentation with three hours of hands-on workshop to help tax professionals understand how tax law impacts foreign agricultural workers and their employers and give them a better understanding of the challenges faced by tax professionals, employers and the workers themselves as they strive to comply with federal and state tax laws.

The information included also applies to all taxpayers who use ITINs when filing tax returns and/or have spouses and/or dependents living outside the United States.

This program will use IRS Publications 519 and 51 and others as a guide throughout this training. Participants will gain an understanding of tax preparation for H-2A Guest Workers, the appropriate method to fill-out an ITIN documentation/application, how to appropriately calculate the time a guest worker has been "in country" over the past 3-years to determine the correct tax documentation needed to be filed in the present tax year. Participants will also receive an overview of the tax deductions, credits available and not available to H-2A Guest Workers.

This program will also discuss payroll and tax withholding issues and responsibilities of an Employer and H-2A Laborer that all tax and legal professionals should be aware of when working with their clients.

A detailed program outline may be found on the online registration site listed below.

Registration

Registration fee is \$125.00 per person which includes lunch, refreshments, handouts and materials.

Register online by July 8, 2016 at <http://events.anr.msu.edu/H2ATaxPrepWorkshop/> . Online registration offers payment by credit card or check. Or to register by mail, mail completed registration form at right with check payment no later than July 5. Please indicate the location you would like to attend.

CPE Credits

This program will offer 6 CPE's for tax preparers.

Registration

Register online at:

[http://events.anr.msu.edu/
H2ATaxPrepWorkshop/](http://events.anr.msu.edu/H2ATaxPrepWorkshop/)

Or

Mail In Registration

(Please print & use one form per person)

Name: _____

Business Name & Address: _____

County: _____

Email: _____

Phone: _____

Please note meal restrictions: _____

_____ **July 12 Ottawa County location**

_____ **July 13 Traverse City location**

Mail this registration form with check payment no later than July 5 to:

H-2A Program
MSU Extension Ottawa County
12220 Fillmore Street, Suite 122
West Olive, MI 49460

Make Check Payable to:
Michigan State University