

Welcome



Overview of US Taxation and Opportunities ahead



CA Varun Nirmal

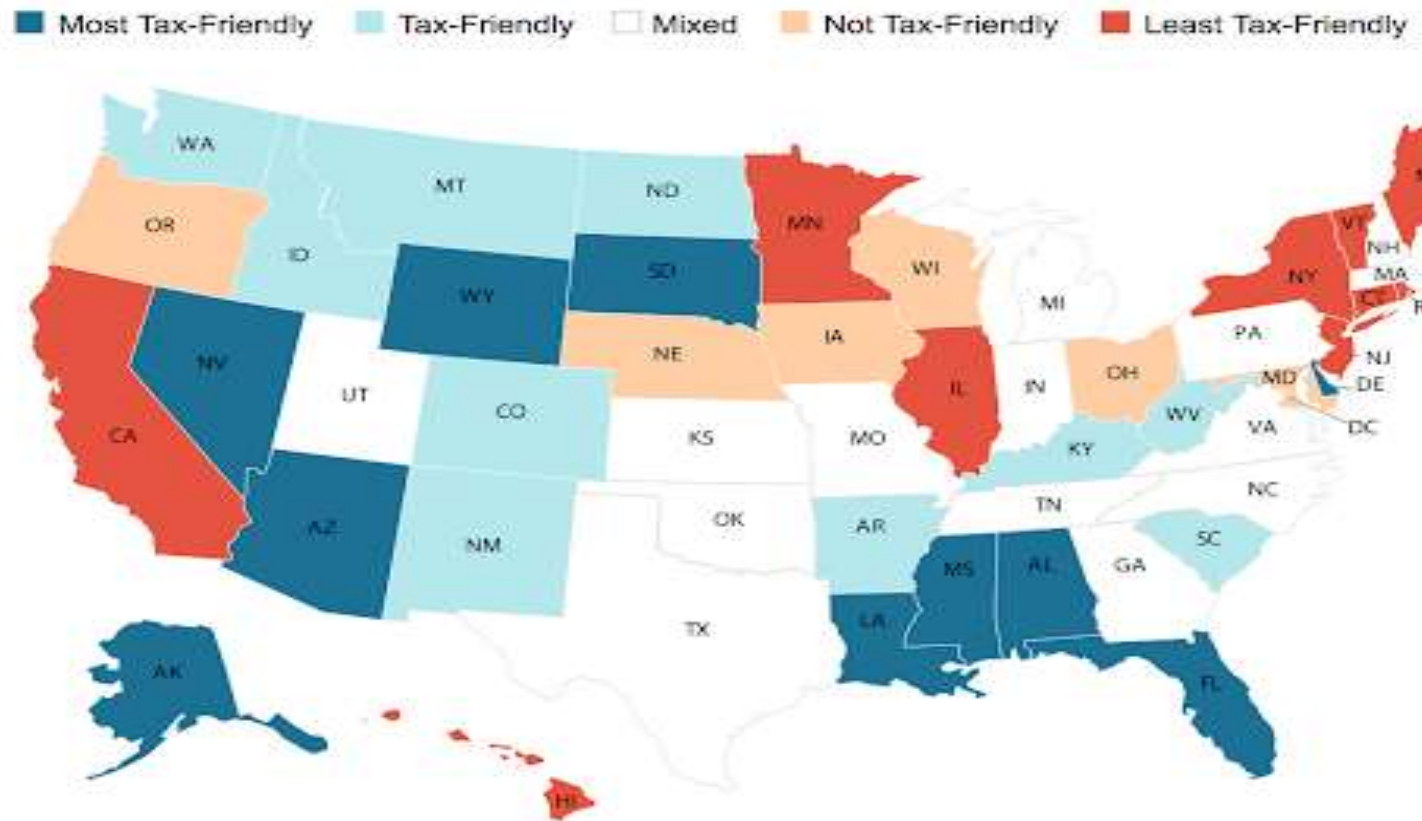


Agenda

- Tax Structure and Types of Taxes in US
- Types of Entities or Organisation
- Taxation of Various Entities
- Tax compliances and Forms for various organisations
- Tax compliances for Foreign Residents
- Current Trends and Opportunities for CAs

US Tax Structure

1. Federal - IRS
2. State
3. City
4. County



Types of Taxes

1. Income Tax
2. Social Security Tax
3. Medicare Tax
4. Estate and Gift Tax
5. Sales Tax

Types of Entities –Tax Payers

- Individuals
- Proprietors
- Limited Liability Partnerships
- Limited Liability Company
- Corporations
 - Regular - C Corporation
 - Small - S Corporation
- Estate and Trusts

Income tax Rates

- Individual Tax rates
- Federal – 10%- 37% depending on Status of Tax Payers
- Status of Individual Tax payers
 - Single
 - Married Filing Jointly
 - Married Filing Separately
 - Head of Household
- Capital Gain – 0%, 15% and 20% of capital gain
- State Income tax – 0-15% depending on various states

Income tax Rates

- Regular Corporation

Federal – 21%

- Small Corporation

No Income tax as they are pass through entities. Share of Profit will be taxed at shareholder

- Partnerships

No Income tax as they are pass through entities. Share of Profit will be taxed at Partner level

- Estate and Trust

Federal – 10%- 37% depending on Taxable Income

State Tax – Varies as per state

Social Security Taxes

Tax Rates

- Social security is the tax contributed by employer and employee. This tax is used to are retired and eligible to receive social security.

Social Security - 6.2% employer and 6.2% Employee

- Medicare – 1.45% Employer and 1.45% Employee

Self-Employed (Proprietors) pay self employment tax as well which is employer and security

Estate and Gift Taxes

Estate Tax

- Charged at Federal and State level
- Estate tax is tax levied on transfer of property at death
- To be paid by Estate and not beneficiary

Gift Tax

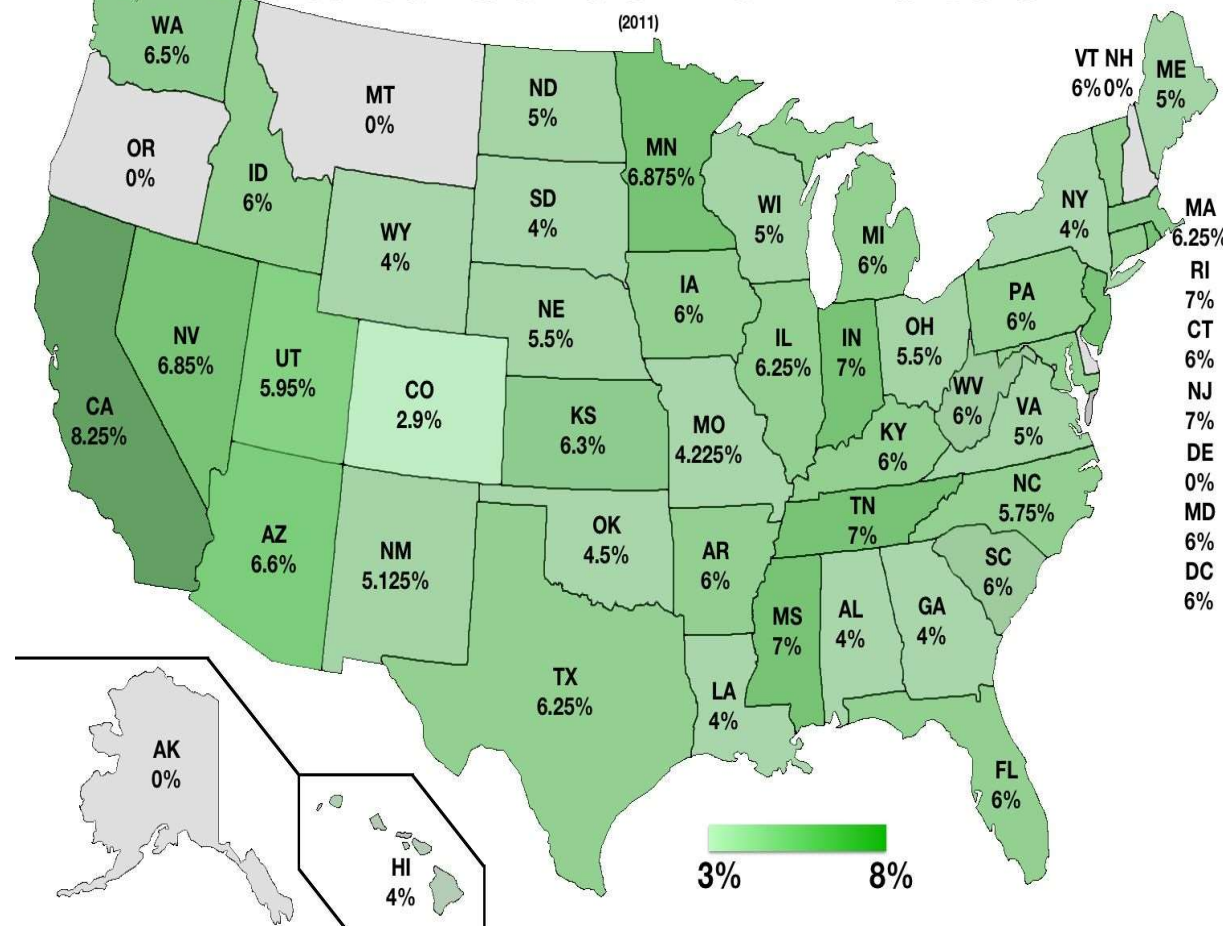
- Gift Tax is levied on Donor of the property
- Charged at Federal and some state levels

Sales Tax

Sales Tax

- Tax on Sale of Goods or Services
- Governed by each Individual State
- Tax rates varies from 3% to 9%
- To be filed monthly or quarterly depending on the sales tax payable or turnover

State Sales Tax Rates



Income taxed for which Jurisdiction

- US Citizens and Residents are taxed on Global Income
- Foreign Tax Credit can be claimed based on the Income tax treaties with various foreign countries
- Non Resident are taxed only Income accrued in USA
- Income tax is charged on Federal and State both except for the following states where state income tax is exempt
 1. Texas
 2. Florida
 3. Nevada
 4. Wyoming
 5. South Dakota
 6. Alaska
 7. Washington

Taxation for Various Tax payers

Entity Type	Income Tax Compliance
Individuals	Annual Income tax return to be filed to report all the Income
Partnerships and LLCs	Pass Through Entity – Only Information return.
Small Corporation	Pass through Entity – Only Information return. Shareholders file the income of Small corporation in their Individual return
Estate and Trust	Annual Income tax return to be filed by Estate

Forms for Various tax payers

Tax Payers	Income Tax Forms	Due dates
Individuals	1040, 1040NR, 1040EZ plus return	15 th April
Partnerships and LLCs	1065 plus respective state tax return	15 th April
Small Corporation	1120S plus respective state tax return	15 th March
Corporation	1120 plus respective state tax return	15 th April
Estate and Trust	941 plus respective state tax return	15 th April

Note : 6 month Automatic extension is available on filing extension request

US Income Tax forms

SSN and FEIN

Social Security Number – It is Tax Identification number for Individuals. Alias PAN.

Every Individual and Resident should take this number

It is of XXX-XX-XXXX format

FEIN – It is Federal Employer Identification is Tax identification number for Partnerships and Corporations Alias PAN for Businesses. Every registered business Identification number

It is of XX-XXXXXXX

Form 1040 for Individuals

Form 1040 – It is the annual income tax return to be filed by each Individual who is a resident or non resident deriving income from US.

Every US citizen should file the return irrespective whether income is accrued in US or outside

Individual can file return jointly with spouse or separately.

Key Parts of Form 1040

Part I – Individual information

Part II – Filing status

Part III – Dependents

Part IV – Income – Salary, Interest, Dividends, Capital Gain, Rental Income, Share of Profit from Partnerships

Part V – Deductions from Income – Retirement contributions, Educator expense

Part VI – Itemized deductions and credits -Standard deduction , Mortgage interest, Donations, Child Tax credit

Part VII – Other taxes – Self employment taxes if proprietor

Part VIII – Payments

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2019** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW)																																				
Check only one box.		If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶																																				
Your first name and middle initial				Last name				Your social security number																														
If joint return, spouse's first name and middle initial				Last name				Spouse's social security number																														
Home address (number and street). If you have a P.O. box, see instructions.								Apt. no.		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																												
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).																																						
Foreign country name				Foreign province/state/county				Foreign postal code		If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>																												
Standard Deduction		Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																				
Age/Blindness		You: <input type="checkbox"/> Were born before January 2, 1955 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1955 <input type="checkbox"/> Is blind																																				
Dependents (see instructions):																																						
(1) First name		Last name		(2) Social security number		(3) Relationship to you		(4) ✓ if qualifies for (see instructions):																														
								Child tax credit		Credit for other dependents																												
								<input type="checkbox"/>		<input type="checkbox"/>																												
								<input type="checkbox"/>		<input type="checkbox"/>																												
								<input type="checkbox"/>		<input type="checkbox"/>																												
								<input type="checkbox"/>		<input type="checkbox"/>																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"> 1 Wages, salaries, tips, etc. Attach Form(s) W-2 </td> <td style="width: 33%;"> 2a Tax-exempt interest </td> <td style="width: 33%;"> 1 </td> </tr> <tr> <td> 3a Qualified dividends </td> <td> 2a </td> <td> 2b Taxable interest. Attach Sch. B if required </td> </tr> <tr> <td> 4a IRA distributions </td> <td> 3a </td> <td> 3b Ordinary dividends. Attach Sch. B if required </td> </tr> <tr> <td> c Pensions and annuities </td> <td> 4a </td> <td> 4b Taxable amount </td> </tr> <tr> <td> 5a Social security benefits </td> <td> 4c </td> <td> 4d Taxable amount </td> </tr> <tr> <td> 6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> </td> <td> 5a </td> <td> 5b Taxable amount </td> </tr> <tr> <td> 7a Other income from Schedule 1, line 9 </td> <td colspan="2"> 6 </td> </tr> <tr> <td> b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶ </td> <td colspan="2"> 7a </td> </tr> <tr> <td></td> <td colspan="2"> 7b </td> </tr> </table>												1 Wages, salaries, tips, etc. Attach Form(s) W-2	2a Tax-exempt interest	1	3a Qualified dividends	2a	2b Taxable interest. Attach Sch. B if required	4a IRA distributions	3a	3b Ordinary dividends. Attach Sch. B if required	c Pensions and annuities	4a	4b Taxable amount	5a Social security benefits	4c	4d Taxable amount	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	5a	5b Taxable amount	7a Other income from Schedule 1, line 9	6		b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶	7a			7b	
1 Wages, salaries, tips, etc. Attach Form(s) W-2	2a Tax-exempt interest	1																																				
3a Qualified dividends	2a	2b Taxable interest. Attach Sch. B if required																																				
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	7b																																					

Form 1065 for partnerships

Form 1065 – It is the annual income tax return to be filed by every Limited Liability Partnerships or Limited Liability Company.

Every US Partnership business should file the tax return by 15th March every year

It is an information return as partnership does not pay tax

It issues a separate Sch K-1 to partners/members

Key Parts of Form 1065

- Part I – Business Information

- Part II – Income and expenses

- Part III - Sch L – Balance sheet

- Part IV – Sch M-1 and M-2

- Part V – K-1

Form 1065 for partnerships

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income For calendar year 2019, or tax year beginning _____, 2019, ending _____, 20____. ▶ Go to www.irs.gov/Form1065 for instructions and the latest information.		OMB No. 1545-0123 2019
A Principal business activity	Name of partnership	D Employer identification number	
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started	
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)	
		\$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____			
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.			
Income	1a Gross receipts or sales	1a	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a		1c
	2 Cost of goods sold (attach Form 1125-A)		2
	3 Gross profit. Subtract line 2 from line 1c		3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
5 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))		5	
6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	

Form 1120 for Corporations

Form 1120 – It is the annual income tax return to be filed by every Corporation.

Every US Corporation should file the tax return by 15th April every year except small corporation whose tax return filing deadline is 15th March every year

Key Parts of Form 1120

Part I – Business Information

Part II – Income and expenses

Part III - Sch L – Balance sheet

Part IV – Sch M-1 and M-2

Part V – Sch K

Part VI – Tax payment

Form 1120 for Corporations

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2019 or tax year beginning _____, 2019, ending _____, 20 _____ ▶ Go to www.irs.gov/Form1120 for instructions and the latest information.				OMB No. 1545-0123 2019	
A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		NAME OR PRINT Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____		B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____			
		E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change					
Income	1a Gross receipts or sales						1a
	b Returns and allowances						1b
	c Balance. Subtract line 1b from line 1a						1c
	2 Cost of goods sold (attach Form 1125-A)						2
	3 Gross profit. Subtract line 2 from line 1c						3
	4 Dividends and inclusions (Schedule C, line 23)						4
	5 Interest						5
	6 Gross rents						6
	7 Gross royalties						7
	8 Capital gain net income (attach Schedule D (Form 1120))						8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)						9
10 Other income (see instructions—attach statement)						10	
11 Total income. Add lines 3 through 10						11	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)						12
	13 Salaries and wages (less employment credits)						13
	14 Repairs and maintenance						14
	15 Bad debts						15
	16 Rents						16
	17 Taxes and licenses						17
	18 Interest (see instructions)						18
	19 Charitable contributions						19
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)						20
	21 Depletion						21
	22 Advertising						22
	23 Pension, profit-sharing, etc., plans						23
	24 Employee benefit programs						24
	25 Reserved for future use						25
	26 Other deductions (attach statement)						26
	27 Total deductions. Add lines 12 through 26						27
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.						28
29a Net operating loss deduction (see instructions)						29a	
b Special deductions (Schedule C, line 24)						29b	
c Add lines 29a and 29b						29c	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions						30
	31 Total tax (Schedule J, Part I, line 11)						31
	32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)						32
	33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)						33
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>						34
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed						35
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid						36
37 Enter amount from line 36 you want: Credited to 2020 estimated tax ▶ Refunded ▶						37	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign _____

Max the IRS can use this return

Other Tax forms

W2 – Reports Salaries and Wages of an Employee

1099INT – reports interest income

1099DIV – reports Dividend Income

1099B – reports capital gain sale and purchase transactions

1099G – reports unemployment income

1099R – reports retirement income

1099MISC – reports commission, royalty or consulting income

1042-S – reports foreign person's US source income subject to tax withholding

Sch K-1 – Share of Income received by a partner/shareholder from a LLP/LLC or a S Corporation

W9- Request for US person's Social security number or Employer identification number by a person

W8-BEN – Request for a non US person statement that he/she is non-resident of US by a person required to report income or information to US tax authorities

W7- Application for ITIN

W2

22222		a Employee's social security number <div style="text-align: center;">123-45-6789</div>		OMB No. 1545-0008			
b Employer identification number (EIN) <div style="text-align: center;">11-2233444</div>			1 Wages, tips, other compensation <div style="text-align: center;">\$47,000.00</div>		2 Federal income tax withheld <div style="text-align: center;">\$4,700.00</div>		
c Employer's name, address, and ZIP code <div style="text-align: center;">Big Employer 123 Easy Street Washington, DC 12345</div>			3 Social security wages <div style="text-align: center;">\$50,000.00</div>		4 Social security tax withheld <div style="text-align: center;">\$3,100.00</div>		
			5 Medicare wages and tips <div style="text-align: center;">\$50,000.00</div>		6 Medicare tax withheld <div style="text-align: center;">\$725.00</div>		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. <div style="text-align: center;">Ima B. Taxpayer 456 Main Street Philadelphia, PA 12345</div>			11 Nonqualified plans		12a		
			13 <div style="display: flex; justify-content: space-around; font-size: small;"> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> </div>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State PA	Employer's state ID number 55-222222222	16 State wages, tips, etc. \$50,000.00	17 State income tax \$1,535.00	18 Local wages, tips, etc. \$50,000.00	19 Local income tax \$800.00	20 Locality name TGP	

1099INT/DIV

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		<div>2020</div> <div>Form 1099-INT</div>		
		\$				
PAYER'S TIN		RECIPIENT'S TIN		2 Early withdrawal penalty		Copy B
				\$		
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		For Recipient		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$				
Street address (including apt. no.)		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
FATCA filing requirement <input type="checkbox"/>		10 Market discount		11 Bond premium		
		\$		\$		
Account number (see instructions)		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State identification no.		17 State tax withheld
		\$		\$		

Form **1099-INT**

(keep for your records)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

1099MISC

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115	Miscellaneous Income Copy B For Recipient		
		\$		2019 Form 1099-MISC			
		2 Royalties					
		\$					
3 Other income		4 Federal income tax withheld		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
\$		\$					
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds				6 Medical and health care payments	
		\$				\$	
RECIPIENT'S name		7 Nonemployee compensation				8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$		\$			
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds			
		\$		\$			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11		12		
13 Excess golden parachute payments		14 Gross proceeds paid to an attorney					
\$		\$					
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld		17 State/Payer's state no.			
\$	\$	\$		\$			
		\$		\$			
				18 State income			
				\$			

Form **1099-MISC**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Comparative summary

Description	USA	India
Year followed	1st Jan- 31st Dec	1st Apr -31st Mar
Date of filing for Individual	15th April/ 15 th March	31st July
Income Tax return form for Individual	1040	ITR-1/2/3/4
Unique Identity number	SSN (Social Securiy Number)	PAN (Permanent Account Number)
Form received from Employer	W2	Form 16
Form received for income other than Salary	1099	Form 16A
Tax calculation structure	Income	Income
	Less : Deductions	Less : Deductions
	Less : Tax Credits	Less : TDS/ Payments
	Less : Withholdings/ Payments	
Extension available	Yes (6 months)	31 st Mar with late fees u/s 234F
Income Tax authority	IRS	Income Tax Dept
website	https://www.irs.gov/	https://incometaxindiaefiling.gov.in/
Filing status	Prepare & file jointly	Prepare & file seperately

Summary

- Income tax is charged at Federal and State level (except 7 states)
- For US Citizens and Residents, Entire Global income is charged to Tax
- Individuals file Income tax and tax rates vary from 10% to 37% based on income levels
- Individuals can file Income tax jointly or separately
- Proprietor will file the business tax return information in their personal tax return
- Corporations can be opt to be small corporations
- Partnerships and Small corporation returns are pass through entity and the return is an information return
- Share of profit from Small corporation is taxable in Individual shareholder/partners' hands
- Corporation pays taxes at 21%
- Capital gain tax in US is 0% to 22%
- Sales tax is a state levy and tax rates varies in state to state
- Social security is tax for paying benefits on retirement. It is taxed at 6.2% of Salary or Self employed Income (net income from proprietorship)
- US Citizens and Residents have to report foreign bank account and Investment held separately

Tax Compliance for Foreign Residents

Tax Compliance for Foreign Residents

Foreign Bank Account Reporting – FBAR form 114

The FBAR is an annual form submitted to Department of Treasury that discloses

- The bank account held by US citizen or Residents in Foreign country
- Type of Account
- Account number
- Maximum balance held during the year

This has to be reported if at any time during the year the amount in foreign bank has

Due date for filing FBAR is 30th June of every year

Tax Compliance for Foreign Residents

Passive Foreign Investment Compliance(PFIC) – Form 8621

This is an annual form to be submitted by US resident or Citizen who is a direct or foreign corporation

- Name of the Investment/Company or Fund
- Net Asset Value at the beginning of the year
- Net Asset Value at the end of the year
- Realized Gain/Loss during the year
- Unrealized Gain/Loss during the year

Due date of Filing this form is 15th April and it has to be filed along with Income tax 2020

Current Trends

Current Trends

1. With Covid19, the biggest changes we are witnessing as a professional is

- Accelerated Adoption of technology by moving to Cloud
- Physical presence does not matter any more
- Distributed work environment – Contactless or Virtual person
- People/Staff is working from home or from their remote locations
- Client looking to outsource the support functions like Accounts/Tax/Compliance house as world is becoming flat

Current Trends

2. Shift of Various skilled based work to India due to H1B Visa restrictions

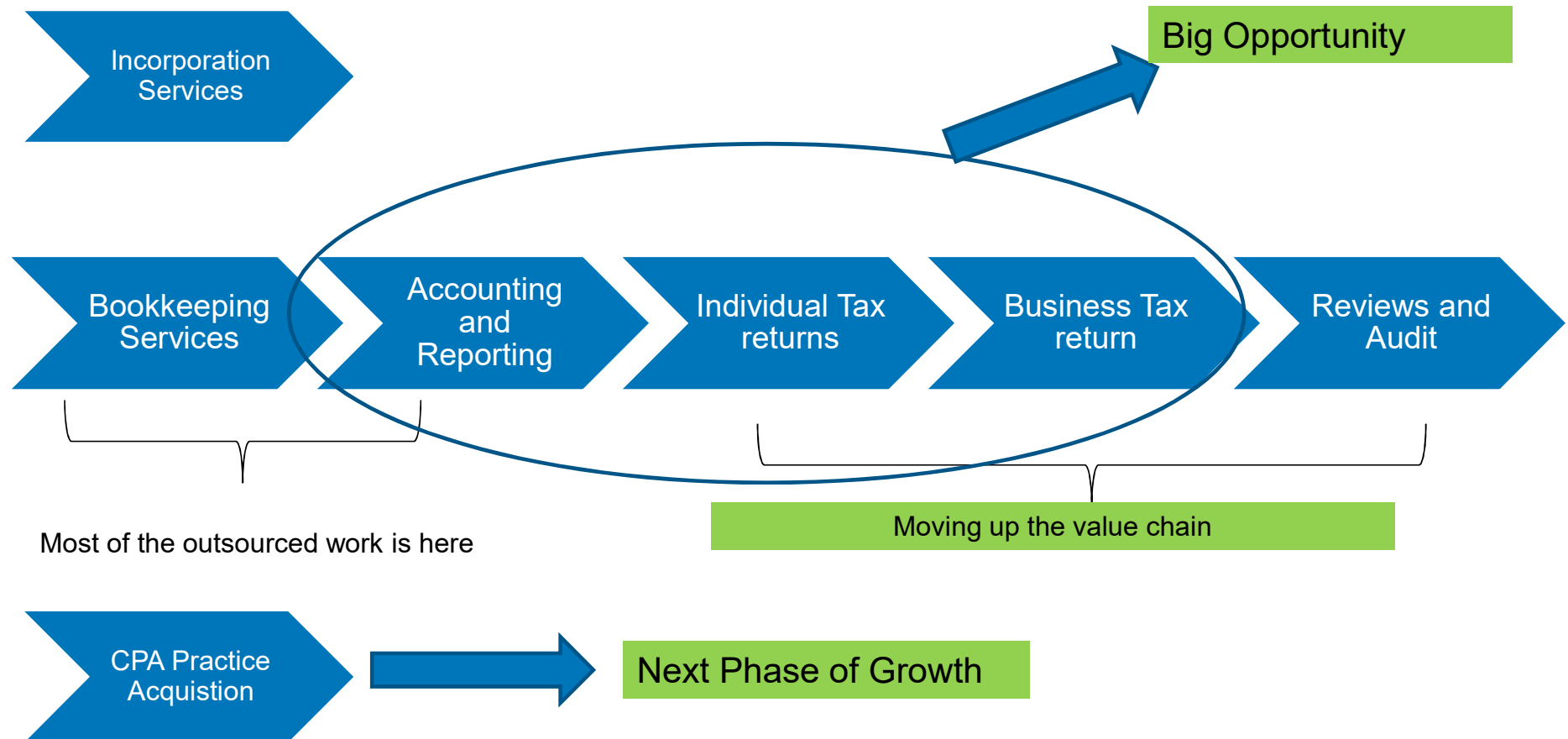
- Due to H1B sanctions, the resource scarcity is arising in US
- Many of the skilled resources from India are getting impacted
- This is leading the US organisations to explore outsourcing their functions to India

Current Trends

3. ICAI announcing opening up of chapter in USA

- ICAI opened up chapters in New Jersey, Washington DC, New England Dallas and with US members
- This will lead to a more cohesive India US Partnership

Opportunities ahead in USA





Questions?

Thank you

CA Varun Nirmal

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