

Chapter 6: Special Taxpayers

Clergy	B308	Tax Status of Taxpayers.....	B344
The Wingo Test	B309	IRS-Issued Taxpayer	
Self-Employed or Employee.....	B309	Identification Numbers	B353
The “Dual-Status” Minister	B310	Foreign Earned Income Exclusion	B356
Self-Employed Ministers	B337	International Education Issues.....	B361
Tax Reporting Summary for		Foreign Tax Credit/Deduction	B364
Self-Employed and Dual-Status Ministers .	B339	Tax Treaties.....	B365
Missionaries.....	B340	Social Security Totalization Agreements.....	B372
Ministers Who Have Taken		Disclosure of Foreign Assets	
a Vow of Poverty	B342	and Ownership Interests	B374
Retired Ministers	B342	Military Personnel	B382
International Taxpayers.....	B344		

Please note. Corrections for all of the chapters are available at www.TaxSchool.illinois.edu. For clarification about acronyms used throughout this chapter, see the Acronym Glossary at the end of the Index.

For your convenience, in-text website links are also provided as short URLs. Anywhere you see uofi.tax/xxx, the link points to the address immediately following in brackets.

About the Author

Kelly Golish, CPA, is a Tax Materials Specialist at the University of Illinois Tax School. She was previously a manager at Crowder, CPAs in Danville, IL and worked for both public and private accounting firms in Decatur, IL, Cleveland, OH, and San Jose, CA. Kelly earned a Masters in Accounting with an emphasis in Taxation and a Bachelors in Accounting at the University of Notre Dame.

Other chapter contributors and reviewers are listed at the front of this volume.

About the Author

Marc C. Lovell, JD, LL.M, MS, has headed a private tax law practice since 2001 with principal practice areas in federal, state, local and international taxation and tax litigation. He served as Assistant Director, Tax Education and Outreach of the University of Illinois Tax School program from 2011 to 2016. In addition to his private practice, Marc headed a team of 10 law librarians at the Department of Justice Main Library in Washington DC until April, 2019 when he was appointed by the Federal Reserve Board as the Assistant Law Librarian at the Federal Reserve Board Law Library in Washington, DC, where he heads the legal and legislative history research team and administers the Law Library. Marc obtained his JD and LL.M from Wayne State University Law School in Detroit, Michigan, and his MS in Library and Information Science from the University of Illinois.

Other chapter contributors and reviewers are listed at the front of this volume.