



INTRODUCTION For a long time, the United States of America (U.S.) has been a preferred destination of choice for global citizens including Indians not just for its widely regarded education system but also as a preferred immigration destination. The call of the American dream has been answered by several Indian citizens in the past. The U.S. immigration system of course offers a variety of options to fulfill the dream of individuals wanting to migrate to the U.S. However, one critical aspect of this process remains the unique citizenship-based taxation framework followed by the U.S. In addition to income tax, the U.S. also taxes its citizens and residents on their global estate. Adding to this complexity is the whole gamut of state and local taxes. Therefore it is extremely crucial that individuals aspiring to immigrate to the U.S. must clearly understand the overall tax framework of the U.S. and plan their financial a.....