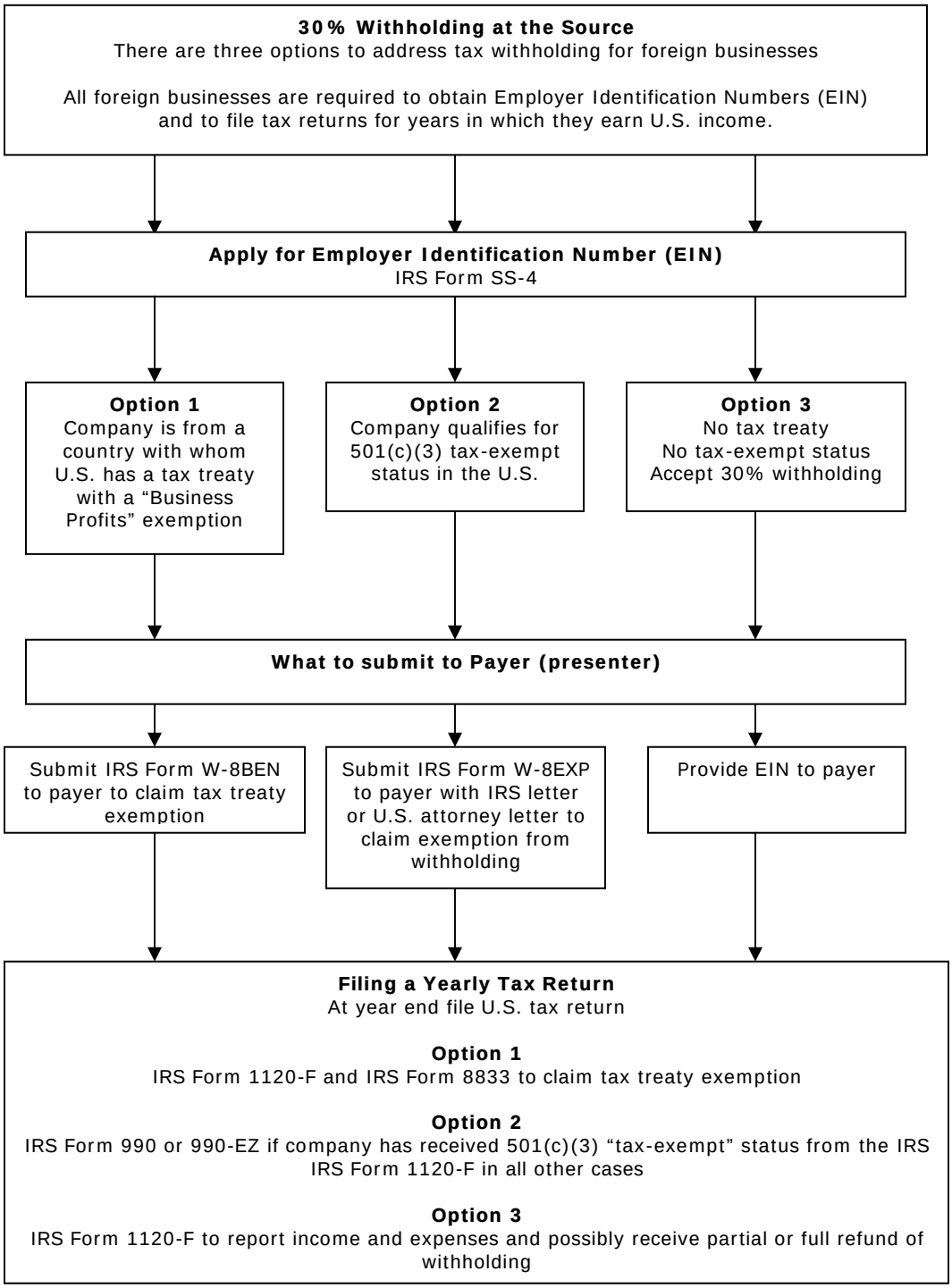U.S.A. Taxes for Foreign Artists – Businesses