



## Secretariat

IC/Geneva/2007/12  
5 March 2007**INFORMATION CIRCULAR N° 12<sup>1</sup>****Subject: Payment of 2006 United States Income Taxes**

1. Income Tax Circular: Please refer to UN Headquarters' Information Circular (ST/IC/2007/9) on the above subject available at the following address:

<http://www.un.org/Depts/oppba/accounts/tax/pubs/sticlatest.pdf>

Of particular relevance are paragraphs 64-86 of the circular<sup>2</sup>, which explain the special provisions and procedures applicable to staff members assigned to a United Nations Office outside the United States.

2. Statement of Taxable Earnings: Each staff member of the UNOG payroll who is liable to pay United States income tax should have received a detailed statement of his or her United Nations taxable earnings for 2006, which was distributed by email from the Tax Unit in New York. If you have not received such a statement please contact UNOG Payroll Unit. Staff members who were payrolled at any time in 2006 by another UN office should receive a separate statement of taxable earnings in respect of those earnings. Please check your statement of taxable earnings carefully. Every possible effort has been made to ensure that all taxable income items have been included. However, it remains the responsibility of the staff member to include all taxable items on her or his tax return and to inform the Payroll Unit of the amount and date received of any item that may have been omitted from the statement of taxable earnings.
3. Federal Tax Forms: The federal tax forms can be collected from the United States Consular Agency in Geneva located at 7, Rue Versonnex, 1207 Geneva, tel: (022) 840 51 60, fax: (022) 840 51 62, e-mail: [consulate.us@ties.itu.int](mailto:consulate.us@ties.itu.int). The agency is open Monday to Friday from 10:00 am to 1:00 pm. Forms can also be obtained via the IRS website:

<http://www.irs.ustreas.gov/formspubs/index.html>

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<sup>1</sup> This circular supersedes Information Circular IC/Geneva/2006/11.

<sup>2</sup> The circular ST/IC/2007/9 is also available on request by e-mail: [imis\\_pay\\_helpdesk@unog.ch](mailto:imis_pay_helpdesk@unog.ch) or from the Payroll Unit, Financial Resources Management Service, Palais des Nations, Room PN 208, Ext. 72031.

4. Income Tax Assistance or Inquiries: If advice or assistance is required, you may wish to contact the Internal Revenue Service at the American Embassy in Paris where a Tax Advisor is available all year round:

Internal Revenue Service  
US Embassy  
2, Avenue Gabriel  
75382 Paris Cedex 08, France  
Tel : 0033 1 43 12 25 55, Fax : 0033 1 43 12 47 52  
e-mail : [irs.paris@irs.gov](mailto:irs.paris@irs.gov)

For any other information, please contact the United States Consular Agency.

5. Foreign-Earned Income: In certain circumstances the US Government may allow some or all income earned outside the United States to be excluded from total income before it is taxed. Please note carefully the conditions and instructions, which are outlined in paragraphs 68 to 78 of the circular.
6. Social Security Contributions: Please refer to paragraphs 85 and 86 of the circular for details of the special provisions governing Social Security.
7. Income Tax Reimbursement and Related Matters: The UNOG Payroll Unit does not settle claims nor answer queries concerning the reimbursement of income taxes. **Should you have any questions on this matter, please contact the Income Tax Unit at UN Headquarters via e-mail at [tax@un.org](mailto:tax@un.org) or by telephone at 001 212 963 2949.**

(Signed) **Aminata Djermakoye**  
Director, Division of Administration