



27 January 2025

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Under-Secretary-General for Operational Support

Subject: **Payment of 2024 income taxes**

Deadlines for submission of requests for reimbursement of 2024 taxes

Staff serving in the United States of America: 3 March 2025

Staff serving elsewhere: 1 April 2025

- Copies of tax returns and related United Nations forms must be received by the Income Tax Unit by the above dates.
- The preferred method of submission is through the UN Income Tax Portal. Alternatively, email submissions are also acceptable. If none of these are possible, mail your submission by regular mail or special courier (e.g., DHL, TNT, FedEx or UPS) to the address indicated below.
- Submit your claim through <https://taxportal.un.org> (preferred method and faster).
- You may email your 2024 tax claim to 2024taxclaimsonly@un.org (not a preferred method; process will be slow).

Enquiries

United Nations
Income Tax Unit, Room FF-300
304 East 45th Street, New York, NY 10017

Website: <https://tax.un.org>

Client service is available by making an appointment through **Tax-Meet**, the Income Tax Unit's virtual self-service scheduling tool, available at <https://tax.un.org/news/tax-meet>.

* Expiration date of the present circular: 31 December 2025.



For any tax reimbursement-related query, please raise a ticket through the query intake form, available by clicking on “**Tax-Ask**” in the list of quick links on the website home page.

You can also click on the “**Contact us**” box on the website home page to raise a ticket or book an appointment.

- For **frequently asked questions**, see annex I to the present information circular.
- Use the **checklist** (form F.247) in annex II to verify the completeness of your submission.

Note

The present information circular contains important information about the reimbursement of income taxes by the United Nations. Read it carefully and be sure that anyone who assists you in the preparation of your tax returns also reads it. You will be required to certify the accuracy of statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service (IRS). This is explained in full in paragraphs 6 to 10. Please note in particular paragraph 9 below, which defines your responsibility for informing the Organization of any change in your tax liability or the filing of amended tax returns for any reason.

Tax advice and tax forms. Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. Staff members who need detailed tax advice and/or tax forms should refer to the Unit’s website (<https://tax.un.org/>), which includes quick links to the Internet sites for IRS and state help services.

Announcements

- **A United States income tax briefing session** will be conducted on 6 February 2025. Time and platform will be announced through a broadcast message.
- **Self-employment tax.** All United States taxpaying staff members who are liable to pay tax on United Nations earnings are encouraged to enrol with the IRS Electronic Federal Tax Payment System for their quarterly share of self-employment (if applicable) and other tax payments to IRS. For 2024, the employee portion of the social security is equal to its previous rate of 6.2 per cent of wages, up to a maximum wage base of \$168,600, and the Medicare tax rate remains 1.45 per cent on all wages. The social security tax maximum wage base for 2025 will be \$176,100.
- **The Medicare tax rate** is 1.45 per cent each for the employee and the employer. There is no wage base limit for the Medicare tax. There will be an additional Medicare tax of 0.9 per cent for employees if wages are or exceed \$250,000 for a married individual filing a joint return, \$125,000 for a married individual filing a separate return, and \$200,000 for all others.

- **The statement of taxable earnings** for United States taxpaying staff members will be sent to their individual email addresses on record in the tax system. Staff members should contact the Income Tax Unit if they have not received their 2024 statements of taxable earnings by email by 8 February 2025.
- **Staff members who have been assigned to serve in United Nations offices outside the United States during 2023, 2024 or 2025 should refer to IRS publication 54, the instructions for form 2555 and the special provisions and procedures specified in paragraphs 66 to 88 of the present information circular. The foreign earned income exclusion for 2024 is \$126,500.**
- Please visit the website, at <https://tax.un.org>, which contains useful information to help one to better understand the United Nations tax system.
- **United Nations forms.** For the tax year 2021 onwards, United Nations form F.243 has been replaced with IRS form 4506-C.

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I. Introduction

1. A staff member who is a United States citizen or a permanent resident (“green card” holder) who has signed the “Waiver of rights, privileges, exemptions and immunities” (the waiver) is subject to income taxation by the United States of America on his or her earnings from the United Nations (see [ST/AI/1998/1](#)). According to the United States Immigration and Nationality Act of 1952, the waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. Staff members must obtain approval from their human resources office in writing before signing the waiver. The main criterion of determination by the United Nations of entitlement to reimbursement of income taxes is the staff member’s nationality and/or resident status registered with the United Nations, regardless of the staff member’s official nationality. It is the staff member’s **personal responsibility** to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 2024 and/or 2025 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present information circular.

II. United Nations policies on income tax reimbursement

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States have not done so, and staff members from those Member States may thus be required to pay taxes on their United Nations income. In the interest of equity, the General Assembly established a system to reimburse income taxes to those United Nations staff members who are required to pay taxes in respect of salaries or other emoluments that they receive from the United Nations.

4. The purpose of the United Nations income tax reimbursement system is to place United Nations staff members subject to taxation in the financial position in which they would find themselves if their United Nations remuneration were not taxed. It is not intended that the staff member derive a benefit or be placed at a disadvantage vis-à-vis other United Nations staff members whose United Nations remunerations are not subject to taxation.

5. The scope of the income tax reimbursement system is limited to the reimbursement of taxes actually paid or actually due to the United States tax authorities. The staff member is required to minimize his or her tax liability before requesting reimbursement from the Income Tax Unit and the tax liability taken into account by the Unit is correspondingly limited to taxes paid or due where the staff member has fulfilled this obligation. Where a staff member’s tax liability is reduced as a result of the application of credits, deductions or exemptions, the staff member cannot claim and will not be reimbursed for any amount in excess of his or her actual net tax liability, regardless of the source of earnings – United Nations or external to the United Nations – with which the credits, deductions or exemptions are associated. The copy of the tax return submitted to the Unit must be a copy of the tax return actually filed with the United States tax authorities. It is stipulated in United Nations staff regulation 3.3 (f) (i) that, in no case, shall the reimbursement by the United

Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

6. Staff members must submit to the Income Tax Unit, **through the UN Income Tax Portal (<https://taxportal.un.org>; preferred and faster method) as a PDF upload or the dedicated email address (2024taxclaimsonly@un.org; not preferred and process will be delayed):**

(a) For reimbursement of 2024 federal, state or municipal taxes:

(i) A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable);

(ii) Consent for the Internal Revenue Service (IRS) to disclose certain tax return information to the United Nations IRS form 4506-C. Note that an electronic signature is **not** accepted on form 4506-C. A pre-populated form is also available on the Income Tax Unit website;

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested, including a copy of the statement of taxable earnings;

(iv) For states other than New York, New Jersey, Connecticut, Maryland and Virginia and for Washington, D.C., or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application;

(b) For advances to pay 2025 estimated taxes: a request for 2025 income tax advances (United Nations form F.65 plus form F.65/A, if applicable).

7. All applicable spaces on forms F.65 and F.65/A and IRS form 4506-C must be filled in completely. The Income Tax Unit relies on information such as home address, email address, office location and telephone extension to facilitate communication with staff members. Information regarding form F.65 can be found at the back of the form that is included in the present information circular. Every United States taxpaying staff member is required to read it carefully for successful completion of the form. Instructions are also included at the beginning of forms F.65 and F.65/A and IRS form 4506-C.

Form F.65

8. By submitting form F.65, staff members authorize the United Nations to make federal and state tax advance deposits on their behalf. In signing form F.65, staff members certify and undertake very specific obligations listed on the form as a condition of receiving reimbursements or advances. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursements; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

Internal Revenue Service form 4506-C

9. In completing and signing IRS form 4506-C, a staff member consents to authorize IRS to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature; however, if consent is revoked, the staff member must immediately

repay to the United Nations the entire amount of any tax reimbursements and advances for all the tax years to which the revocation applies. If repayment of any tax reimbursements and advances is not made promptly, these amounts may be deducted, pursuant to staff rule 3.18, from future payments by the Organization of salaries and other emoluments, including separation entitlements, and disciplinary action may also be taken as appropriate. Normally, the completion of one form 4506-C at the time of application for reimbursement will be sufficient for the entire year; however, staff members may be required to complete and sign another form 4506-C at any time during the year if the original form 4506-C is not deemed acceptable by IRS.

Internal Revenue Service requirements regarding its form 4506-C

10. IRS form 4506-C must be filed with no changes or alterations except as specified in the directions at the bottom of the form. The use of correction fluid or any subsequent corrections to form 4506-C are not permitted. Form 4506-C must be completed in ink and is not acceptable in pencil. Please adhere to the standard **American** dating format of **month/day/year** (e.g. 06/15/2025), not the normal United Nations format, when completing form 4506-C. IRS will not accept form 4506-C if it does not follow the standard American dating format. Electronic signatures are not accepted on form 4506-C. If you are filing a joint return, your spouse's social security number must be on form 4506-C, whether your spouse is a staff member or not.

11. Any changes to form 4506-C or non-adherence to the above requirements will result in rejection of the tax reimbursement claim and/or delays in the processing of the claim. In cases in which a staff member has filed a claim for reimbursement of income taxes that must be returned by the Income Tax Unit because of an error or some other deficiency, the staff member will receive a notice of correction/rejection. If the staff member fails to respond to the notice of correction/rejection in a timely manner, there may be substantial delays in processing the reimbursement request, for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

12. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all adjustments to income, deductions and exemptions in order to minimize his or her tax liability. In claiming a reimbursement from the United Nations in form F.65, a staff member, among other things, certifies and agrees that he or she will minimize his or her taxes.

13. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability both for the staff member and for the United Nations. Married staff members who are both United States taxpayers must use "married filing jointly" status when filing their income tax returns. In addition, staff members who receive dependency benefits from the United Nations for their spouse must also file jointly. If (a) tax return(s) with filing status other than "married filing jointly" is/are submitted by a staff member in receipt of dependency benefits for a spouse, the final reimbursement of income taxes will be calculated using the greater of the standard "married filing jointly" deduction for the tax year in question or the actual amount of the itemized deduction claimed. The "married filing jointly" tax rate will be used to calculate the taxes due. The filing of joint federal returns by citizens and resident aliens with spouses who are non-resident aliens but have tax identification numbers is permitted. New York state income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York state returns.

14. Staff members are required to claim itemized deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for items of deductions allowed. If a staff member does not claim itemized deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be rejected as **incomplete**, and he or she will be required to resubmit the corrected returns with an itemized deduction schedule.

D. Issuance of tax cheques by the United Nations

15. For those not enrolled in the IRS Electronic Federal Tax Payment System (EFTPS), cheques will be issued as the final settlement or as advances for federal or state or municipal income tax liabilities attributable to United Nations earnings and the cheques are made payable to the income tax authority. The staff member must forward any such cheques immediately to the appropriate tax authority. Cheques payable to a tax authority must **never**, under any circumstances, be deposited into a personal account.

16. Failure to forward cheques made payable to the tax authorities promptly to the appropriate tax authorities may result in the suspension of the issuance of future tax payments. Depositing a cheque made payable to a tax authority into a personal account may result in the suspension of the issuance of future tax payments, recovery of amounts already advanced and/or paid and possible disciplinary action.

17. An exception to the United Nations procedure of issuing cheques payable to the tax authorities will be made only if the staff member provides proof that full payment of income tax settlements (except for the estimated tax advances for the current year) has already been made **at the time the claim is submitted**. Proof of payment means copies of both sides of cancelled cheques made payable to the tax authorities, electronic payment receipts or transcripts of taxpayer accounts. Any claims for reimbursement of income taxes that request a cheque made payable to the staff member but do not provide acceptable proof of payment will not be honoured. Cheque(s) will be distributed by the United States Postal Service by the Cashier's Office to the address on United Nations form F.65. United Nations staff members who have access to Umoja employee self-service must update their mailing address in Umoja or create an address for tax purposes. Addresses of all other staff (e.g. staff of the United Nations Development Programme, World Health Organization, etc., and separated United Nations staff) will be updated in Umoja by the Income Tax Unit.

18. The tax authorities require each taxpayer to enter his or her social security number on each cheque so that the tax authority can credit the cheque to the correct account. Staff members should verify that the social security number printed on the face of each tax cheque is correct. Married staff members should always write their own social security number on any cheque issued by the United Nations and not the social security number of their spouse. Staff members are urged to keep a record of the number of each tax cheque received from the United Nations.

19. Tax cheques are, in general, issued approximately two weeks before the estimated tax payment and annual tax filing due dates. Staff members who expect to be on official travel or leave on the date that tax cheques are expected to be issued should make prior arrangements so that they can receive and send their cheques to the appropriate tax authorities before the due date. It is not possible for the Income Tax Unit to accommodate requests for early issuance of cheques.

E. Importance of submitting claims on time

20. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a specific year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. It is important to submit the tax reimbursement claim by the stipulated deadline announced by the United Nations, in order to receive the reimbursement by the IRS deadline. Failure to submit the claim by the stipulated deadline may significantly delay reimbursement, which may lead to a financial burden of penalties and interest on the staff member.

F. Policy regarding interest and penalties imposed by tax authorities

21. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late-payment and/or underpayment interest and penalty charges that arise from: (a) delays or incorrect written instructions or incorrect earnings data that are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 52 (c), (d) and (e) below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, enquiries and forms

22. Neither the United Nations nor the United Nations Joint Staff Pension Fund can provide advice or assistance to staff members on tax matters, other than in relation to the treatment of taxable United Nations earnings included in the statement of taxable earnings, or communicate directly with tax authorities on a staff member's behalf. **Under the provisions of staff regulation 1.2, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General.**

23. Should advice be needed on aspects of income tax returns not related to the United Nations, staff members should consult the appropriate income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of publication 17, entitled *Your Federal Income Tax: for Individuals*, which is issued annually by IRS. Specific contact information on all general tax matters may be obtained by visiting the website at <https://tax.un.org>.

24. Most forms required for the filing of federal and state returns are available on specialized government Internet sites. All tax forms can be obtained directly from the appropriate tax authorities. Information about obtaining tax forms can be found by visiting the Income Tax Unit website.

H. Office to which settlement claims are to be submitted

25. All staff members requesting reimbursement of income taxes for the tax year applicable for the present information circular should submit completed applications as a PDF upload to the UN Income Tax Portal at <https://taxportal.un.org> (preferred and faster method) or to the Income Tax Unit using the dedicated email address 2024taxclaimsonly@un.org and keep copies of the tax returns and related documents

for their records. The Unit does not keep copies of staff members' tax returns for more than 10 years after their relevant due dates for filing with the tax authorities. **There is limited in-person client service.** Virtual one-on-one client services are available through TaxMeet; a link for logging in is available on the Unit's website. Enquiries may also be made by raising a ticket through the website by clicking on the "Contact Us" box or by clicking on the "Tax-Ask" link and filling out a query intake form.

III. Procedures for reimbursement of federal, state and municipal income taxes for the calendar year 2024

A. Computation of reimbursement

26. The method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount that the United Nations will reimburse to a staff member is as follows. The tax attributable to the United Nations salary and emoluments is considered to be the **difference** between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member, with the United Nations income (as shown on the statement of taxable earnings) **included**; and (b) the tax that would be payable if United Nations income were **excluded** from total income. The taxable amount of pension withdrawal settlement shown on the statement of taxable earnings for staff members who joined the Organization after 31 December 1979 will be treated as non-United Nations income in accordance with General Assembly resolution [34/165](#) of 17 December 1979 (see para. 93 below).

27. Both calculations (a) and (b) in paragraph 26 above use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax return(s) to arrive at the taxable income. The adjustment to income for the United Nations reimbursement portion of the self-employment tax (see para. 60 below) is considered to be an adjustment to United Nations income to the extent that this self-employment tax is attributable to United Nations income. Additional deductions may also reduce the United Nations income used in the calculation noted in paragraph 26 above. Effective from 2012, staff members are not required to use foreign tax credit to offset their tax liability attributable to United Nations income on their federal tax returns. However, if staff members claim the foreign tax credit and any other tax credits available on the actual tax returns with United Nations income, such as education credits, child tax credit, child and dependent care credit, elderly and disabled credit, New York City school tax credit and various state and city tax credits, all credits will be applied to reduce the total income tax liability without the United Nations income which do not affect the calculations noted in paragraph 26 above. In this regard, if a staff member claims a foreign tax credit to offset tax on United Nations income, he/she shall not be eligible to receive reimbursement against the foreign tax credit applied to reduce the income tax on United Nations income. Additional Medicare tax and net investment income tax are employees' responsibility and are not reimbursed by the United Nations.

B. Statement of taxable earnings

28. A staff member who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 2024 through his or her email address on record in the tax system. The statement will be issued by 31 January 2025.

29. A staff member who is required to file a United States federal income tax return and who was on the payroll at any time in 2024 by the Economic Commission for

Africa, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific, the Economic and Social Commission for Western Asia, the United Nations Office at Nairobi, the United Nations Office at Geneva, the United Nations Office at Vienna, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Development Programme, the United Nations Children's Fund, the World Health Organization, the Pan American Health Organization, the Organisation for the Prohibition of Chemical Weapons or the International Tribunals and International Court of Justice in The Hague will also receive a statement of his or her United Nations taxable earnings directly from the Income Tax Unit through his or her email address and may obtain a copy from the finance office at that location. Staff members who were on the payrolls of more than one office during 2024 should receive a separate statement of taxable earnings from each office. Their total United Nations taxable income is the sum total from all such statements.

30. Staff members should note that at the bottom of the statement of taxable earnings there is a paragraph explaining that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a wage and tax statement (IRS form W-2) per se. While it is not a requirement of IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for the reimbursement of taxes.

31. The following types of payments made by the United Nations to staff members during the calendar year 2024 are included in the statement of taxable earnings for 2024:

- (a) Gross salary (before the deduction of staff assessment);
- (b) Overtime, compensatory time and night differential;
- (c) Post adjustment;
- (d) Dependency allowance;
- (e) Language allowance;
- (f) Mobility and hardship allowance (including hazard pay and/or non-family hardship element and/or danger pay, where applicable);
- (g) Representation allowance;
- (h) Education grant;
- (i) Assignment grant;
- (j) Travel on appointment and/or separation;
- (k) Removal of personal household effects and goods;
- (l) Home leave travel;
- (m) Rental subsidy;
- (n) Termination indemnity and compensation in lieu of notice;
- (o) Commutation of accrued annual leave paid at separation;
- (p) Family visit travel;
- (q) Repatriation grant;

- (r) Death benefits;
- (s) Education grant travel;
- (t) Travel time;
- (u) Recruitment allowance;
- (v) Relocation grant;
- (w) Personal transitional allowance.

32. The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 92–94 below), along with any other taxable separation payments, will also be included in the statement; however, the taxable amount of the pension distribution is not considered as United Nations income eligible for tax reimbursement for those staff members who joined the Organization after 31 December 1979. The United Nations daily subsistence allowance for official travel and mission subsistence allowance are not taxable earnings. However, the daily subsistence allowance, when part of an assignment grant, relocation grant, medical and security evacuation, home leave and family visit travel, is taxable income. The value of the cost of an air ticket provided by the Organization (in the form of ticket) in connection with initial and repatriation travel is not taxable income.

33. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to IRS and is the amount that should be reflected on the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included in the statement of taxable earnings. Even if some items have been omitted or reported incorrectly, it remains the responsibility of the staff member to include all taxable items on his or her tax return and to inform the Income Tax Unit and the finance office issuing the statement of taxable earnings of any item omitted from or reported incorrectly on the statement of taxable earnings by 10 February 2025. United States taxpaying staff members who have not received their 2024 statements of taxable earnings by 7 February 2025 should contact the Unit by raising a ticket.

34. **United Nations emoluments are considered wages or earnings from employment and must be reported as such on line 1 of IRS form 1040, "Wages, salaries, tips, etc."** United Nations earnings are not business income and should not be reported on IRS schedule C. Any claims for reimbursement using schedule C to report United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social security numbers or individual taxpayer identification numbers

35. IRS, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their social security number or individual taxpayer identification number on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification number, unless the taxpayer can show that the failure was attributable to reasonable causes. Note that once a taxpayer is issued a social security number, he or she should not use an individual taxpayer identification number when filing the tax return.

36. Staff members who are liable to pay United States federal income tax should obtain a social security number or individual taxpayer identification number, even if they are not United States citizens or if their United Nations earnings are not otherwise subject to social security coverage. Staff members should file form SS-5 for a social security number or form W-7 for an individual taxpayer identification

number. If a number has been applied for but not received by the due date for filing, the staff member should ask for an extension of time to file. A missing or incorrect social security number or individual taxpayer identification number may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide IRS with their social security number or individual taxpayer identification number.

D. Issuance of final 2024 tax payment cheques

37. Final tax reimbursement payments will be issued before the 15 April 2025 deadline to all staff members who submit complete claims for reimbursement of 2024 income taxes by the deadline of 3 March 2025. The lead time provided by the submission deadlines provides the Income Tax Unit the time required to process and pay all timely filed claims for the reimbursement of income taxes in advance of filing deadlines. Staff members who submit their claims for reimbursement of 2024 income taxes after the United Nations submission deadlines are not assured that their claims will be reimbursed by their applicable income tax filing deadlines. Similarly, a staff member serving outside the United States who submits a complete and processable (see paras. 6 and 7 above) claim for reimbursement of 2024 income taxes on or before 1 April 2025 may expect the claim to be reimbursed on or before the 16 June 2025 overseas filing deadline with the two-month automatic extension.

38. Staff members whose advances to pay estimated taxes for 2024 were less than their entitlement to tax reimbursement for 2024 will receive electronic payment directly to IRS and/or to the staff member's bank account or either one or two tax cheques for each return. When two tax cheques are received for a specific tax return, one of the cheques will be a cheque made payable to the tax authority and the other cheque will be made payable to the staff member.

39. All staff members who received advances to pay estimated taxes for the tax year 2024 must submit a copy of their final tax returns for 2024, together with form F.65 (request for income tax settlement and advances), form F.65/A (if applicable) and IRS form 4506-C, to the Income Tax Unit. If a staff member does not submit these by 15 October 2025, any tax advance payments that have been made to him or her **may be recovered from his or her salary** starting the following month.

E. Incomplete or incorrect applications

40. All forms must be fully completed, signed and dated, and requests for reimbursement of income taxes must include (a) complete, correct and signed copy/copies of the income tax return(s), or they will not be processed and will be returned to the staff member with a notice of rejection and/or correction. The Organization will not accept responsibility for delays in processing any incomplete application for the reimbursement of income taxes.

41. In recent years, the use of computerized tax preparation packages has become widespread. Some of these packages include the electronic filing of tax returns with the tax authorities. The paper copies of tax returns generated from computer software can be accepted by the Income Tax Unit as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms that contain only line numbers and amounts are not acceptable. Federal income tax returns must be prepared using IRS form 1040, and New York State resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

42. If the Income Tax Unit determines, in the course of processing a request for reimbursement, that a minor error has been made in a staff member's tax return(s), it will issue to the staff member a written notice of rejection and/or correction to be made to the tax return(s). Staff members should not, however, rely on the Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

43. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notice of correction to the Income Tax Unit along with a copy of the corrected return(s), which they certify have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax reimbursements because of the requirement for returning the notice of correction with a copy of the corrected return(s) to the Unit.

44. In instances in which staff members have already filed their returns with the tax authorities before the receipt of a notice of correction from the Income Tax Unit, they must submit appropriate amended returns to the tax authorities and submit a copy of the amended return(s) to the Unit.

F. Overpayment of tax advances

45. If a staff member has received advances to pay estimated taxes for 2024 from the United Nations that exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 2024, the amount of excess reimbursement for 2024 will normally be considered by the United Nations to be estimated tax payments for 2025. The total amount of new advance payments made for 2025 estimated taxes will be reduced accordingly. Such excess amounts are indicated on the transmittal statement accompanying 2024 reimbursement cheques and/or 2025 advance deposits. Any such excess payments for 2024 will be deducted from the first-quarter tax advance deposit for 2025 and, if necessary, from subsequent quarterly tax advance deposits.

46. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 2025 is significantly less than the total tax liability as a result of the reduction in the 2025 advance deposits made by the United Nations. Staff members will need to designate on their 2024 tax returns a portion of any 2024 overpayment(s) as an estimated payment for 2025 and/or make additional estimated tax payments for 2025 directly. Staff members paying self-employment taxes on United Nations earnings should pay specific attention to the effect of any United Nations overpayment of 2024 federal estimated taxes on payments credited to their 2025 federal taxpayer account.

47. In some instances, United Nations advances received to pay estimated taxes for 2024 may have greatly exceeded the staff member's total taxes due, and the staff member is eligible for an unusually large refund from the tax authority. Overpayments of 2024 estimated taxes equal to or more than the amount of the 2024 income taxes due on United Nations earnings are considered to be unusually large refunds. In these instances, most or all of the potential refund is due to and payable to the United Nations, and this excess payment for 2024 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 2025 tax advances. In such circumstances, active staff members and in all circumstances separated staff members **must request a full refund** on their 2024 tax return. When the refund is received, staff members are to deposit the refund cheque into their bank account. They should also confirm the outstanding tax receivable with the Income Tax Unit and make a payment either by personal cheque or electronically to the United

Nations. Any such unusually large refunds from a tax authority, which are attributable to a significant overpayment of tax advances by the United Nations, and which are not returned to the Unit within 90 days of the required filing date of the tax return, will be subject to immediate recovery from salary or final separation payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult with the Unit.

G. Timely filing of tax returns

48. Whether or not United Nations final reimbursement cheques or payment advances are received by the filing deadline of 15 April 2025, staff members must file their returns on time with the appropriate tax authorities unless they have filed a request for an extension to file. Staff members serving outside the United States have an automatic two-month extension and must file their federal income tax returns by 16 June 2025 or apply for an extension. Filing an extension request with the United States tax authorities will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without full payment, IRS and other tax authorities will levy a charge for the failure to pay the tax or portion thereof when due. Staff members may wish to refer to IRS notice CP30 for further information about notice, penalties and interest. In this regard, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, notwithstanding full compliance by the staff member with the procedures set out in the present information circular, the United Nations payments were not received in a timely fashion, a claim for reimbursement of any late-payment interest and penalties levied will be considered in accordance with the provisions of paragraph 22 above. The United Nations will not, however, pay any late filing penalties under any circumstances.

IV. Advances for estimated federal, New York, Washington, D.C., Virginia or Maryland and New York City or Yonkers income taxes for the calendar year 2025

49. A staff member who will be liable for federal, state or municipal income taxes for 2025 is required to file, by 15 April 2025, a declaration of estimated tax on his or her estimated 2025 income, including salary and emoluments to be received from the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, Connecticut tax form CT-1040ES, Maryland tax form 502D and Washington, D.C., tax form D-40ES.

50. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 2025, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 2025 federal tax the lesser of: (a) 100 per cent of their actual 2024 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2025 tax liability (including the self-employment tax).

51. It is the responsibility of staff members to include on their estimated tax forms estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon, including their share of self-employment tax (social security contributions).

52. The United Nations assists staff members in meeting their estimated tax obligations on United Nations income by issuing quarterly tax advances to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 2025 estimated income taxes is made by completing the appropriate section of form F.65, normally completed at the same time as the request for the 2024 final tax reimbursements;

(b) No advances will be issued to pay 2025 estimated income taxes to any staff member who has received advances to pay 2024 estimated income taxes but whose 2024 tax reimbursement has not been settled;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations of less than six months' duration or under a WAE (when actually employed) contract. The United Nations will be prepared to reimburse any penalty incurred by staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to tax authorities. The United Nations will not issue tax advances for these distributions, but will be prepared to reimburse any penalty incurred by the staff members relating to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are deemed to qualify for the foreign earned income exclusion by the Income Tax Unit, as discussed in paragraphs 70 to 76 below. The United Nations will reimburse any resulting penalty incurred by the staff members relating to the underpayment of estimated taxes on United Nations income that resulted from such reduction or elimination of tax advances by the United Nations;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Income Tax Unit. They will normally be based either on earnings received from the United Nations in 2025 or on the amount of taxes paid on United Nations income for the full year 2024 plus the United Nations portion of the social security (self-employment) taxes expected to be paid for 2025, if any;

(g) All tax advances issued for 2025 will be applied against the amount calculated as reimbursable by the United Nations for the year 2025.

53. Estimated taxes are payable to the tax authorities in four quarterly instalments, due on 15 April 2025, 16 June 2025, 15 September 2025 and 15 January 2026. Advances for the first quarterly instalment of the 2025 taxes will be issued before the 15 April 2025 due date, and those for subsequent quarterly payments will be issued before the above-mentioned due dates.

54. Federal and New York state tax advances are deposited directly with IRS and New York State for credit to the staff member's individual accounts as estimated tax payments. In exceptional cases, where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

55. Any advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made electronically or by cheques made payable to the staff member. The staff member should deposit the cheque into his or her personal account and issue a cheque to pay for the estimated tax. The United Nations does not issue advances for estimated taxes for states other than New York, Virginia and Maryland or for Washington, D.C., but will reimburse any penalties and related interest that may be

levied by other state tax authorities as a consequence of late payments or underpayment of estimated taxes.

56. Staff members whose tax advance payments for estimated federal and/or state taxes were made to IRS and the state will be notified of the amount on the statement of taxable earnings.

57. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with IRS will, in many cases, still have to make additional estimated tax payments directly to IRS each quarter, using IRS form 1040-ES payment vouchers, direct pay online at www.irs.gov or an electronic fund transfer payment through www.eftps.gov. Staff members who are United States citizens serving in the United States are required to pay social security contributions on their United Nations earnings. They will therefore need to make estimated federal tax payments for their own share of social security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may also need to make additional estimated federal tax payments each quarter.

V. Social security contributions (self-employment taxes)

58. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens who are serving in the United States have social security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in paragraphs 87 and 88 below, have social security coverage; they are not subject to self-employment tax, nor can they obtain social security coverage by voluntary payments. Social security and Medicare taxes do not apply to United States permanent residents (“green card” holders) who have signed the waiver.

59. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings for social security contribution purposes **as if they were self-employed**. Their social security contribution on the gross amount of United Nations taxable income for 2024 must be calculated using IRS schedule SE (self-employment tax). This does not imply, however, that United Nations emoluments should be reported as business income on IRS schedule C (see para. 33 above).

60. The General Assembly approved payment of the difference between the total amount of self-employment (social security) tax United States citizens are required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. On this basis, for 2024, the United Nations will reimburse 6.2 per cent of the social security tax plus 1.45 per cent for Medicare of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE.

61. United States citizens employed by the United Nations in the United States must complete schedule SE to report their self-employment tax on their United Nations income. The self-employment tax is claimed as an adjustment to income on the staff member’s federal return and on some state returns. The amount of the adjustment to income is calculated from line 13 of schedule SE. This adjustment to income must be reported on line 15 of IRS schedule 1, line 10 of IRS form 1040 and, if applicable, line 18 of New York State form IT-201 or IT-203.

62. An individual’s total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay his or her self-employment tax on a quarterly basis. The payment of any balance of the self-

employment tax in respect of the year 2024 will be due on or before 15 April 2025, together with the federal income tax return.

63. Staff members are required to complete form F.65 and attach a completed copy of IRS schedule SE with the submitted tax return to apply for reimbursement of the United Nations portion of social security contributions (self-employment tax) owed. The amount due from the United Nations in respect of social security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement.

64. Quarterly payments by staff members for their own share of self-employment taxes can be made electronically by enrolling with EFTPS at www.eftps.gov. Alternatively, cheques can be mailed directly to IRS using payment vouchers (IRS form 1040-ES).

65. Normally, advances of estimated taxes for the current tax year, including the United Nations share of social security contributions, are based on the amount of the final reimbursement paid for the immediately preceding tax year. United States citizens who joined the United Nations during the immediately preceding tax year or served outside the United States must inform the Income Tax Unit, so that any adjustments to the Organization's share of social security contributions can be made in respect of the current tax year.

VI. Special provisions and procedures applicable to staff members assigned to a United Nations office outside the United States

A. General comments

66. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are complicated; United Nations tax reimbursement procedures always reflect that complexity. Staff members, in particular those currently stationed outside the United States, with questions about these procedures should not hesitate to seek assistance from their professional tax preparers and, if necessary, from the Income Tax Unit (see front page of the present information circular for contact information).

67. Staff members who are stationed outside the United States on or after 1 February 2025 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements should file extension requests with the relevant tax authorities and must notify the Income Tax Unit promptly and provide a written explanation of the circumstances.

B. Filing deadlines

68. In the case of United States citizens or residents who, on 15 April 2025, are living outside the United States and whose duty station is outside the United States, IRS grants an automatic two-month extension to 16 June 2025 for the filing of income tax returns for 2024. This extension of time to file is granted automatically, but a written statement certifying that the staff member is outside the United States must

be attached to the return. Interest and late-payment penalties will be charged on any tax payments owed and received after 15 April 2025. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 2024 federal income tax returns must apply separately for extensions to file any required state returns.

69. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after 1 February 2025 an additional month to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but **not later than 1 April 2025**. The United Nations will pay any late-payment and/or underpayment interest and penalties that may have accrued as a result of this extension either to the date of payment of any unpaid taxes on United Nations income or to **16 June 2025**, whichever is earlier. The United Nations will not pay any late-filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

70. In some circumstances, the federal Government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. To be eligible, a staff member must first meet the tax home test. Then, the staff member must meet either the **physical presence test** or the **bona fide residence test** as noted below. If qualified, the staff member must elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States, as follows:

(a) To qualify for the foreign earned income exclusion under the **physical presence test**, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day is defined as the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States;

(b) In order to qualify for the foreign earned income exclusion under the **bona fide residence test**, the staff member must be either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, and be a **bona fide** resident of a foreign country, or countries, for an uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination of whether a staff member is a **bona fide** resident of a foreign country involves his or her intention with regard to the length and nature of the stay. In general, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it has been accomplished, he or she is **not a bona fide** resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a **bona fide** resident.

71. Most staff members on mission who qualify for the foreign earned income exclusion do so under the **physical presence test** because they have been on assignment for the United Nations outside the United States for 330 days during any consecutive 365-day period. Some staff members who have not yet been outside the United States long enough by early 2025 to qualify for the exclusion are likely to qualify later in 2025 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the **qualifying period** for the foreign earned income exclusion. Very often, the **qualifying period** will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

72. Staff members who have completed a period of stay of more than 330 days outside the United States or who are likely to do so by the end of 2025 should contact their tax preparers and, if necessary, the Income Tax Unit to find out whether they qualify or will qualify to claim the foreign earned income exclusion. Staff members who have been on mission or assignment outside the United States during 2023, 2024 or 2025 must complete form F.65/A as a supplement to form F.65, in order to help the Income Tax Unit to determine whether the staff members have qualified or are likely to qualify for the exclusion. It is suggested that staff members consult IRS publication 54, which deals with foreign earned income exclusion in great detail.

73. The maximum amount of foreign income that can be excluded is \$126,500 per person for the tax year 2024. In most cases, the amount of the maximum foreign earned income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's **qualifying period** that fall outside that tax year.

74. Some staff members who qualify for the foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount on the basis of foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs. See IRS publication 54 for more details.

75. If a staff member qualifies for federal income tax purposes for the foreign earned income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign earned income exclusion allowed, however, as a reduction to New Jersey or Pennsylvania income.

76. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign earned income exclusion available and any housing costs exclusion will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for the foreign earned income exclusion for 2024

77. Staff members who, by 15 April 2025, already qualify for the foreign earned income exclusion for all or part of 2024 because the end of their **qualifying period** has already been reached must claim the exclusion for 2024 by completing IRS form 2555, "Foreign Earned Income", and including it with their completed federal tax return. All federal tax returns that include IRS form 2555 (including amended returns) must be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0215, no matter which IRS filing centre is normally used.

78. Staff members on mission or assignment outside the United States since 2024 who have not yet qualified for the foreign earned income exclusion but who anticipate that it is likely that they will be outside the United States for 330 days during a **qualifying period** that will end between 15 April and 30 September 2025 **must** take advantage of the IRS provision that allows them to postpone filing their 2024 tax returns until such time as they expect to qualify for the foreign earned income exclusion for some portion of 2024

79. Staff members postponing their tax filing for 2024 for the above-mentioned reason who anticipate that they will not qualify for the foreign earned income

exclusion by 16 June 2025 (the extended filing date automatically granted by IRS to taxpayers physically outside the United States on 15 April 2025) should file IRS form 2350, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return". This form should be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0045, no later than 15 April 2025. Staff members must also notify the Income Tax Unit that they have postponed filing with IRS and, accordingly, will not be able to meet the Unit's 1 April 2025 deadline for the submission of settlement claims for 2024 and will therefore be exempt from the provisions of paragraph 39 above.

80. Staff members who qualified for the foreign earned income exclusion for 2024 may, in some cases, have received tax advances for 2024 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 45 to 47 above on overpayment of tax advances.

E. Requirements for amended tax returns in some circumstances

81. Staff members on mission or assignment outside the United States in 2024 who have not yet qualified for the foreign earned income exclusion for 2024 and who do not expect to qualify by 30 September 2025 must submit their settlement claim for 2024 to the Income Tax Unit by the regular deadline of 1 April 2025 and file their 2024 returns on time with the tax authorities. Should they subsequently qualify for the foreign earned income exclusion with a **qualifying period** that includes any portion of 2024, an **amended return** or returns for 2024 must be filed with the tax authorities within 90 days of the end of the **qualifying period**.

82. Similarly, staff members who were on a mission or an assignment outside the United States that qualified them for the foreign earned income exclusion with a **qualifying period** that included part or all of **2024 or any prior tax year** and who have not already claimed the exclusion on that year's income tax return(s) must file an **amended return** or returns with the applicable tax authorities within 90 days of the end of the **qualifying period**.

83. A copy of any amended return(s) to claim the foreign earned income exclusion must be submitted to the Income Tax Unit at the time of the filing with the tax authorities. Given that the foreign earned income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided tax reimbursement, most or all of the refund received will be due to the United Nations. Upon receipt of the refund cheque, staff members must, within 30 days, bring or send it to the Unit for settlement of the balance due to the United Nations.

84. If the Income Tax Unit determines that a staff member has qualified for the foreign earned income exclusion for a past year that would require the staff member to file an amended return or returns for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return(s) as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year may be **recovered from the staff member's salary** starting the following month.

F. Tax advances for staff members on mission or assignment outside the United States

85. Tax advances for 2025 for staff members who have qualified or are likely to qualify for the foreign earned income exclusion in 2025 will be issued solely on the basis of any estimated United Nations income in excess of the exclusion amount projected by the Income Tax Unit. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due as a result of the underpayment of the United Nations share of estimated taxes due.

86. Staff members who are newly assigned in 2025 to missions or offices outside the United States for a period of six months or longer must notify the Income Tax Unit of their assignment prior to their departure. No further tax advances will be issued to staff members who begin an assignment of six months or longer outside the United States prior to 15 August 2025 if the advances paid already exceeded the updated estimated tax liability. Staff members who return from assignment outside the United States in 2024 or 2025 should notify the Unit in order to determine if the issuance of quarterly estimated tax payments needs to be reinstated or the amount increased.

G. Special provisions governing social security

87. United States citizens serving abroad (whether or not they qualify for the foreign earned income exclusion) do not have social security coverage and, in general, pay no self-employment taxes. To the extent that they spend time on official duty in the United States, however, their earnings for each such period are subject to the self-employment tax, which will be reimbursed in part by the United Nations in accordance with paragraphs 58 to 65 above.

88. The earnings subject to a self-employment tax for each such period should be calculated by multiplying the number of working days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period.

VII. Special provisions relating to staff members who have already separated from the United Nations or who are expected to separate from the United Nations in 2024

89. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which he or she received compensation from the United Nations. Staff members who separated or received final payment during 2024 are required to file the tax reimbursement application forms with copies of their 2024 returns by the normal 2025 deadlines.

90. Staff members on the payroll outside Headquarters must inform the Income Tax Unit of the date of their separation from the Organization in advance.

91. When a staff member who has received tax advances leaves the Organization before the end of a year, the Income Tax Unit estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it with the amount of advances already received. If the amount of the advances already

received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Unit as soon as possible to reduce the amount of the tax advances that they would otherwise receive.

92. United Nations Joint Staff Pension Fund payments to retired or separated staff members may include withdrawal settlements or partial lump-sum distributions, which include the staff member's own contributions to the Pension Fund and may include the Organization's contributions and the interest earned. The Organization's contributions and the interest earned are taxable income to the staff member when received by the staff member.

93. The taxes on these Pension Fund payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retired or separated staff members who joined the Organization prior to 1 January 1980 and have served continuously since joining until retirement or separation are entitled to reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. **Taxes that may be due on periodic pension payments are not reimbursable.** Staff members who receive withdrawal settlements or lump-sum payments should make sure to include the taxable amount as part of the taxable income on their returns in the year the lump-sum payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an individual retirement account.

94. The General Assembly, in its resolution [34/165](#) of 17 December 1979, decided that staff members who joined the United Nations after 31 December 1979 would not be entitled to reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Staff members who do not qualify for reimbursement may wish to investigate rollover options within 60 days of receipt into another qualifying pension fund or into an individual retirement account so that taxes on the payments are deferred until distributions are received in later years.

95. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. For staff members who were/are permanent residents, partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the waiver are not taxable and will not be included in the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not include the taxable portion of any lump-sum payment or withdrawal settlement received, a staff member is nevertheless required to include the correct amount in his or her taxable income reported to the tax authorities and to inform the Income Tax Unit.

96. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum payments or withdrawal settlements will often require additional estimated tax payments to be made in order to avoid penalties. The United Nations will not issue additional advances for such separation distributions but will be prepared to reimburse any late-payment and/or underpayment penalty and interest incurred by staff members relating to the reimbursable portion of the United Nations payments.

Annex I

Frequently asked questions on income taxes in the United Nations

The answers to the following most frequently asked questions are explained in detail in sections I to VII of the present information circular. Please note that this is not an exhaustive list and therefore should not be used in lieu of the entire information circular.

1. What is the main purpose of the United Nations tax reimbursement system?

The United States does not exempt the United Nations earnings of its taxpayers from taxes. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position in which they would have been if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments (see paras. 3 and 4 of the information circular).

2. What is staff assessment, and how is it related to income taxes?

Staff assessment is **not** a withholding tax. It is an amount deducted from all United Nations staff members' gross salary according to the Staff Regulations and Rules of the United Nations, regardless of their nationality. Given that staff assessment is not a withholding tax, it **cannot** be reimbursed to staff members under any circumstances, and it **cannot** be claimed as a deduction on United States income tax returns.

Staff assessment deductions are credited to the Tax Equalization Fund. Those Member States that do not impose income tax on United Nations earnings receive a portion of the Tax Equalization Fund as an offset against their assessments for the United Nations regular budget, peacekeeping, and tribunal budgets. When staff members have to pay national income taxes on their United Nations earnings, they are reimbursed from the Tax Equalization Fund irrespective of the total amount of staff assessment deducted from their salaries. The staff assessment is a mechanism introduced by the General Assembly to manage taxes; it is not a staff member's emoluments/earnings, and under no circumstances can a staff member claim this money. Money from the staff assessment comes from Member States and goes back to Member States.

3. Who is subject to United States income taxation on United Nations earnings?

United States citizens and permanent residents who have signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) are subject to United States income tax on their United Nations earnings (see para. 1 of the information circular). In addition, United States citizens serving in the United States are also subject to self-employment tax on their United Nations earnings. The United Nations reimburses those staff members who have to pay the United States income taxes due on their United Nations earnings, as well as 6.2 per cent of a total 12.4 per cent of the social security tax portion and 1.45 per cent of a total 2.9 per cent of the Medicare tax portion of the related self-employment taxes payable by United States citizens.

4. Who has to pay self-employment tax, and what is a staff member's share?

According to United States law, it is mandatory that all United States citizens serving in the United States pay self-employment tax on their United Nations

earnings. United States citizens serving abroad who spend time on official duty in the United States are also subject to self-employment tax on the earnings for the period worked in the United States. For 2024, the social security tax rate is 12.4 per cent of the social security wage base, plus a Medicare tax rate of 2.9 per cent on all wages. The staff member will pay 6.2 per cent for the social security tax and 1.45 per cent for the Medicare tax. The social security wage base was \$168,600 for 2024 and increased to \$176,100 in 2025.

There is an additional Medicare tax of 0.9 per cent for employees with earnings over \$250,000 for a married individual filing a joint return, \$125,000 for a married individual filing a separate return and \$200,000 for all others. The United Nations will normally reimburse one half of the self-employment tax due on United Nations taxable earnings as calculated on IRS schedule SE; a United States taxpaying staff member must pay the other half. An additional Medicare tax (0.9 per cent), if applicable, is payable in full by the staff member.

5. How does a staff member request: (a) income tax advances; and/or (b) income tax reimbursement from the United Nations?

(a) Income tax advances

To request income tax advances, a staff member subject to income taxation should complete United Nations form F.65, answer “yes” in part 2 and submit it, together with a copy of his or her personnel action form, to the Income Tax Unit (see paras. 6 (b)–8 of the information circular). United States permanent residents should also provide the personnel action form reflecting the date when they signed the waiver.

(b) Income tax reimbursement

To request tax reimbursement, a staff member must submit a photocopy of his/her complete set of income tax returns together with properly completed forms F.65 and F.65/A (if applicable) and IRS form 4506-C, signed and dated, to the Income Tax Unit. Staff members who have received tax advances must submit annual requests for tax reimbursement within the deadline for submission.

6. What are the deadlines for submitting requests for income tax reimbursements to the United Nations and filing with United States tax authorities?

The deadlines for the submission of requests for 2024 income tax reimbursement to the United Nations are 3 March 2025 for staff serving in the United States and 1 April 2025 for staff serving elsewhere. The Income Tax Unit must receive the requests by these deadlines to allow adequate time for processing and reimbursement before the actual filing deadline with the tax authorities. The deadlines for filing 2024 income tax returns with the tax authorities are 15 April 2025 for taxpayers in the United States and 16 June 2025 for overseas taxpayers. Requests for income tax reimbursement submitted after the submission deadlines are handled on a first-come, first-served basis.

7. How does the United Nations calculate income tax reimbursements due to staff members?

Income tax reimbursements are made for the tax attributable to United Nations salary and emoluments. This tax is considered to be the difference between: (a) the actual total tax payable for the year as shown in the copies of the tax return with the United Nations income (as shown on the staff member’s statement of taxable earnings) **included**; and (b) the tax that would be payable if United Nations income were **excluded** from total income. Both calculations use the **actual** income, loss,

adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax returns to arrive at the taxable income. The actual total tax payable in (a) in the prior sentence is calculated by using the actual income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax returns. The tax that is payable if United Nations income is excluded in (b) in the prior sentence is calculated by using the deductions and exemptions claimed by the staff member on his or her actual tax returns (see para. 28 of the information circular). To illustrate the United Nations income tax reimbursement, assume that a staff member and his or her spouse working outside the United Nations who filed as “married filing jointly” for 2024 had the federal taxable income set out below and were not subject to self-employment tax (amounts in United States dollars).

Note: Limitations of itemized deductions that may result from inclusion of United Nations earnings are not claimable. Premium, additional child and other tax credits (reported on schedule 3) for which a staff member may be eligible on the basis of non-United Nations earnings alone, but for which a staff member is not eligible on the basis of actual total income, including United Nations earnings, are also not claimable.

(a) Actual total tax payable on return (“married filing jointly”)

United Nations earnings	80,000
Non-United Nations ordinary income	49,200
Less: standard deductions	(29,200)
Taxable income	100,000
Federal tax	12,106 (A)

(b) Tax payable without United Nations income

Non-United Nations ordinary income	49,200
Less: deductions	(29,200)
Taxable income	20,000
Federal tax	2,003 (B)

United Nations federal income tax reimbursement	=	(A)-(B)
	=	12,106-2,003
	=	10,103

8. What are estimated tax payments for?

The United Nations does not have a tax withholding system. Staff members who are liable to pay federal, state or municipal income taxes for 2025 are required to file, by 15 April 2025, a declaration of estimated tax on their estimated 2025 income, including salary and emoluments to be received from the United Nations. In order to avoid the penalty for underpayment of estimated taxes for 2025, staff members, in most circumstances, will be required to pay in four equal instalments as estimates of their 2025 federal tax the lesser of: (a) 100 per cent of their actual 2024 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2025 tax liability (including the self-employment tax), due on 15 April 2025, 16 June 2025, 15 September 2025 and 15 January 2026.

Federal and New York state tax advances are paid directly to IRS and New York State by the United Nations for crediting to the taxpayer's individual account as estimated tax payments. In exceptional cases where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

Advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made by electronic fund transfer or cheque payable to staff members, who should deposit the cheques into their personal bank accounts and issue their own cheques to pay for the estimated tax.

It is the responsibility of staff members to include on their estimated tax forms their share of self-employment tax, if applicable, and estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon.

Note: High-income group taxpayers may be required to pay a net investment income tax. This tax is the staff member's responsibility (for details please visit the IRS website or consult with a tax accountant).

9. What should a staff member do with United Nations tax cheques payable to the tax authorities?

A staff member should forward any United Nations tax cheques made payable to the relevant tax authorities to the appropriate addresses of the tax authorities. A staff member **should not**, under any circumstances, **cash or deposit** any United Nations tax cheques payable to the tax authority into his or her bank account.

10. What happens if the staff member pays the balance due before receiving United Nations tax settlement cheques?

If a staff member pays the balance due before receiving United Nations tax cheques, he or she should return to the Income Tax Unit the United Nations cheques payable to the tax authorities, together with proof that he or she paid the tax authorities (such as copies of his or her cancelled personal cheques). The Unit will then reissue the United Nations tax cheques to the staff member in his or her name.

11. Who gets the tax refund that a staff member receives from the tax authorities?

Entitlement to tax refunds depends on who overpays the tax authorities. A staff member may retain the tax refund that he or she receives from the tax authorities if he or she has more withholding tax on his or her non-United Nations income than his or her tax liabilities or if he or she overpays the tax authorities on the non-United Nations earnings. If the United Nations overpays the estimated income tax advances relating to a staff member, the overpayment amount will be indicated on a transmittal statement to the staff member after the staff member's income tax reimbursement claim is settled. The United Nations treats these overpayments as prepayments of tax advances for the subsequent year. Staff members who continue to be subject to United States income taxes on the United Nations earnings should indicate on their tax returns that tax overpayment should be applied to the following year's estimated taxes. Separated staff members should return the United Nations portion of tax refunds to the Organization.

12. Who pays the penalties and interest imposed by tax authorities?

Given that the responsibility for filing complete, correct and timely tax returns is that of the individual taxpayer, the United Nations will not reimburse staff members for penalties and/or interest imposed by tax authorities on their United Nations earnings except if: (a) the delays are attributable to the Organization; or (b) penalties

or interest are the result of written instructions given by the United Nations. Under some conditions, staff members serving outside the United States may also be reimbursed for penalties and interest (see para. 69 of the information circular). The United Nations **will not** pay any late filing penalties under any circumstances. Staff members are, therefore, advised to file the appropriate extension forms with tax authorities before the deadline for filing.

13. What action is taken by the United Nations Income Tax Unit if a staff member makes an error in his or her tax returns?

If the Income Tax Unit, in the course of processing a staff member's request for reimbursements, determines that there is an error, it will issue to the staff member a written notice of corrections to be made to the tax return(s) by the staff member. Staff members are required to acknowledge and certify that they have made the appropriate changes on their tax returns submitted to the tax authorities, and to return the certified correction notification, together with a copy of the corrected tax forms, to the Unit. Staff members **should not**, however, rely on the Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

It should be noted that, by completing IRS form 4506-C (consent for the Internal Revenue Service to disclose tax return information to the United Nations), a staff member authorizes IRS to disclose to the United Nations tax information and estimated tax payments regarding his or her federal income tax account(s) for the specific tax years if and when the United Nations requests this information. The tax information is used only to ascertain that the staff member who submits photocopies of his or her income tax returns to the Income Tax Unit also files the same income tax returns with IRS. It does not imply that the staff member's federal income tax returns are completely correct and accepted by IRS. Nor does it imply that the United Nations is obligated to verify the validity of each claim submitted to the Unit with the tax authorities.

14. Under what circumstances can a married staff member file separately?

In general, if a married staff member is not receiving dependency benefits for his or her spouse, he or she can elect to file separately. If the staff member uses itemized deductions that are less than the standard deduction, the United Nations will calculate the reimbursement using the standard deduction. If a staff member files separately while receiving dependency benefits for his or her spouse, the United Nations reimbursement of income taxes will be calculated as if he or she were filing a joint return with the spouse (see para. 13 of the information circular).

15. Does a staff member have to claim dependants for whom he or she receives dependency benefits from the United Nations?

There is no personal exemption in effect for federal income taxes. However, there are federal dependant credits, which lower the tax liability, and the dependant exemption is still available for most states. Staff members are therefore required to claim all dependants.

16. Should a staff member submit a copy of his or her income tax return to the Income Tax Unit if he or she is stationed abroad and does not have any federal tax due in respect of United Nations earnings?

It is advisable for the staff member to submit a photocopy of his or her income tax return to the Income Tax Unit, even if he or she qualifies in full under the foreign earned income exclusion and may not have any tax liabilities. It provides a continuous

record for his or her tax file and, in instances of subsequent amendments, he or she can submit an amended return to the Unit for reimbursement.

17. How does one enrol with the Electronic Federal Tax Payment System? What information needs to be communicated to the Income Tax Unit?

Forms and instructions for enrolling with the Electronic Federal Tax Payment System (EFTPS) are available online, at www.eftps.gov. A copy of the EFTPS enrolment status letter that contains the personal identification number (PIN) must be provided to the Income Tax Unit (PIN should be blacked out).

18. Can the Income Tax Unit prepare my tax return or provide tax or financial advice?

Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. Given that the individual taxpayer remains fully responsible for filing correct returns with the tax authorities, he or she should not rely on the Unit to detect errors. The United Nations cannot provide advice or assistance to staff members on tax matters, other than in relation to the treatment of taxable United Nations earnings included in the statement of taxable earnings, or contact tax authorities on a staff member's behalf.

19. May I receive a copy of my tax return?

Regrettably, the Income Tax Unit is unable to provide a copy of either the tax claim or the correspondence with the tax authorities that has been submitted by the taxpayer. In this regard, it is expected that staff members will retain a copy of their tax returns, all correspondence with the tax authorities and the corresponding financial documents and records.

20. Do all staff members paying United States income tax receive estimated tax advances?

No estimated tax advances will be issued to staff members who are working under an initial appointment contract with the United Nations of less than six months' duration or under a WAE (when actually employed) contract. The United Nations will reimburse any penalty incurred by staff members relating to underpayment of estimated taxes on such United Nations income.

21. I have refugee or political asylum status and a valid work permit but am not a permanent resident of the United States or a United States citizen. Should I pay tax on United Nations emoluments?

No. United Nations staff members who have employment authorization in the United States (a work permit) and who have refugee or political asylum status are exempt from income taxation by the United States on their United Nations earnings, as long as they have not been granted permanent residency status in the United States (alien registration card) and signed the waiver of rights, privileges, exemptions and immunities under the Convention on the Privileges and Immunities of the United Nations.

22. How secure is my income tax claim submission to the Income Tax Unit?

The Income Tax Unit has set up a website, the UN Income Tax Portal, for the secure submission and transmission of staff members' tax documents. With support from the Office of Information and Communications Technology, the Tax Portal undergoes rigorous security assessments to ensure the secure storage and retention of all the tax documents. Only authorized personnel have access to the Tax Portal.

Moreover, the submitted documents can be accessed only by limited authorized personnel within the Unit.

In addition, the Income Tax Unit has also set up a dedicated secure email address for the submission of 2024 income tax claims. This option will be availed only to staff members who experience unresolvable issues with gaining access to the Tax Portal. Should you have issues gaining access to the Tax Portal, please write to taxportal@un.org, and you will be advised accordingly.

23. How will a staff member know when his or her claim has been received?

The staff member will receive an automatic email response following submission of the tax claim. Subsequent emails will be sent when the tax claim is logged, approved or rejected in the income tax system. Staff members who enter data manually into the data forms on the Tax Portal will also have the option to view the status of their submission on the Tax Portal home page.

Annex II

Tax forms

The United Nations and Internal Revenue Service (IRS) forms listed below can be found on the pages that follow:

- Request for 2024 income tax settlement and 2025 income tax advances (form F.65)
- Request for settlement of income taxes (supplementary information) (form F.65/A)
- Checklist (form F.247)
- IRS form 4506-C (pre-populated), to be used to request a transcript of one's tax return

United Nations



Nations Unies

Request for 2024 income tax settlement and 2025 income tax advances

Part 1: Personal data (please print)

Staff member	Spouse
(Fill this part if spouse's UN emoluments are subject to US income taxes)	
Index No.: _____	Index No.: _____
Last name: _____	Last name: _____
First name: _____	First name: _____
Social Security No.: _____	Social Security No.: _____
Organization: <input type="checkbox"/> UNHQ <input type="checkbox"/> UNDP <input type="checkbox"/> UNICEF <input type="checkbox"/> Other: _____	Organization: <input type="checkbox"/> UNHQ <input type="checkbox"/> UNDP <input type="checkbox"/> UNICEF <input type="checkbox"/> Other: _____
Visa status since 1 January 2024: <input type="checkbox"/> US citizen <input type="checkbox"/> US permanent resident (PR) and have signed the waiver*	Visa status since 1 January 2024: <input type="checkbox"/> US citizen <input type="checkbox"/> US permanent resident (PR) and have signed the waiver*
Current duty status: <input type="checkbox"/> Active <input type="checkbox"/> Separated on _____ <input type="checkbox"/> Other _____	Current duty status: <input type="checkbox"/> Active <input type="checkbox"/> Separated on _____ <input type="checkbox"/> Other _____
Office: _____ Rm No. _____ Tel. _____	Office: _____ Rm No. _____ Tel. _____
Home / Cell. Tel: _____	Home / Cell. Tel: _____
UN e-mail: _____	UN e-mail: _____
Personal e-mail**: _____	Personal e-mail**: _____
Tax Cheque Mailing address: _____	Tax Cheque Mailing address: _____
<input type="checkbox"/> I am currently stationed outside of USA and I choose to have the cheques sent to the address above	<input type="checkbox"/> I am currently stationed outside of USA and I choose to have the cheques sent to the address above
<input type="checkbox"/> I have been assigned to an overseas duty station during 2023, 2024 and 2025. I have completed and included form F.65/A	<input type="checkbox"/> I have been assigned to an overseas duty station during 2023, 2024 and 2025. I have completed and included form F.65/A

* Form I-508, "Waiver of Rights, Privileges, Exemptions and Immunities".

** To be used to contact staff member after separation.

Part 2: Request for 2025 Estimated Tax Advances - Yes ☐ No ☐

(Complete the following section ONLY if you have checked "Yes" box above)

If you have checked 'No', you will be liable for any estimated tax underpayment, penalty/interest for 2025.

I am requesting estimated tax advances <input type="checkbox"/> Federal <input type="checkbox"/> Self-Employment <input type="checkbox"/> State <input type="checkbox"/> NY City <input type="checkbox"/> Yonkers	
Total number of federal exemptions on form 1040: _____	Expected non-UN earnings in 2025: \$ _____
I expect to use <input type="checkbox"/> Standard deduction <input type="checkbox"/> Itemized deduction \$ _____ on my federal and _____ on state tax returns.	
<input type="checkbox"/> I have/plan to move in/out of NY City/Yonkers from _____ to _____ on the following date: _____	

(over)

F.65 (1-25)

Part 3: Declaration

For staff member(s) requesting 2025 income tax advances and/or 2024 income tax settlement

1. I certify that any cheques made payable to a tax authority received from the United Nations in response to my requests for tax advances or reimbursements will be transmitted promptly to the tax authorities named on the cheques solely to meet my income tax obligations and will never be deposited into a personal account.
2. I certify that I will provide the United Nations, upon request, with acceptable proof of taxes paid or other documents or information as may be required to verify my tax liabilities.
3. I certify that I will refund to the United Nations any overpayment of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.
4. I authorize the United Nations to make estimated tax advance deposits on my behalf to the federal tax authorities through the Electronic Federal Tax Payment System (EFTPS) and to the state/local tax authorities.
5. I authorize the United Nations Income Tax Unit to obtain information on my pension fund withdrawals from the United Nations Joint Staff Pension Fund.

For staff member(s) requesting 2024 income tax settlement

6. I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.
7. I certify that the signed copies of my income tax returns for 2024, which are attached, are **true, correct and complete copies** of final returns, that they correctly reflect my tax liabilities for 2024 and that they are the basis on which settlements for 2024 taxes are requested.
8. I certify that the information contained in the attached income tax returns is identical to that contained in the corresponding submission to the tax authorities. I understand that false certification constitutes misconduct leading to appropriate disciplinary sanctions including recovery from any future entitlements under the Staff Rules and Regulations.
9. (For United States citizens stationed in the United States only) I certify that, as a United States citizen, I am subject to United States self-employment tax on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States income tax form 1040, and I have attached to my return a copy of schedule SE.
10. I certify that I have minimized my income tax for 2024 by utilizing all adjustments to income, deductions and exemptions to which I am entitled, including the itemizing of deductions if they exceed the standard deduction allowable.
11. If I have received United Nations dependency benefits for relative(s) residing in the United States, Canada or Mexico, I certify that I have claimed these relative(s) as dependent(s) on my income tax returns or I have provided acceptable explanation as to why not.
12. I certify that I will notify the United Nations within 30 days if for any reason it is necessary for me to file an income tax return which is different from the returns I have herewith submitted and will furnish a copy of the new return to the United Nations.
13. I certify that I will notify the United Nations within 30 days of any amended returns subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.
14. I have completed in full, signed, dated currently, and attached the form 4506-C (10-2022).

All information contained herein certified true and correct

Staff member's signature

Date:

Spouse's signature

(Sign only if receiving United Nations emoluments which are subject to the United States income tax)

Date:

Send to: United Nations, Income Tax Unit, Rm FF-0300, 304 East 45th St., New York, NY 10017, United States of America, with required documents.

F.65 (1-25)

United Nations



Nations Unies

Request for settlement of income taxes (supplementary information to form F.65)

To be completed by each staff member on mission or assignment outside the United States
during 2025, 2024 and/or 2023

Index No.:

--	--	--	--	--	--	--	--

Last name:

First name:

Staff members who have been on mission or assignment outside the United States for a substantial period may qualify for foreign earned income exclusion for the federal and some state income taxation. The maximum exclusion for 2024 is \$126,500 per person. Detailed information about the exclusion of foreign earned income can be found in IRS Publication 54 and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Income Tax Unit to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 2024 and/or 2025. The data for 2024 are also essential for United States citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States on official duty. Please use digits to represent the month and follow the international dating convention of **day/month/year** when completing this form.

<input type="checkbox"/> I am currently outside the United States on mission or assignment. My most likely return date to an assignment in the United States is: _____			
<input type="checkbox"/> I have not returned to the USA in <input type="checkbox"/> 2023, <input type="checkbox"/> 2024, <input type="checkbox"/> 2025			
<input type="checkbox"/> I have indicated below each different period from 1 January 2023 to the present (beginning with the oldest date) during which I was outside the United States, and if necessary, I have attached an additional copy of this form for more entries. NB dates should be in the International format DD/MM/YYYY			
Date(s) departed from US	Date(s) returned to US	Number of full days overseas	Number of full days in US
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Certified true and correct:			
Date: _____	Signature: _____		

F.65/A (1-25)

United Nations



Nations Unies

Request for settlement of 2024 income taxes

Checklist**(Do not include with your submission)**

This checklist is intended to assist staff members who are submitting claims for reimbursement of 2024 income taxes to ensure that they have submitted complete and correct claims in a timely manner. To facilitate logging and processing of 2024 claims for reimbursement of income taxes, the Income Tax Unit, New York, asks that the documents submitted with your claim for reimbursement of 2024 income taxes be **signed** and ordered as follows:

- ☐ F.65
- ☐ F.65/A (if serving outside the United States)
- ☐ Federal income tax return
- ☐ New York state income tax return
- ☐ Other state income tax return(s)
- ☐ Memo attached for not claiming dependent(s) as exemption(s) on tax returns¹
- ☐ Memo attached to explain reasons for telecommuting other than duty station
- ☐ IRS Form 4506-C

Submission dates

1. ☐ My duty station is in the United States, my UN submission deadline is **3 March 2025** and my IRS filing deadline for my 2024 income tax return is **15 April 2025**.
2. ☐ My duty station is outside the United States, my UN submission deadline is **1 April 2025** and my IRS filing deadline for my 2024 income tax return is **17 June 2025**.

IRS Form 4506-C

3. ☐ I have included IRS form 4506-C with my claim for reimbursement of 2024 income taxes.
4. ☐ If I file a joint return with my spouse, IRS form 4506-C includes the name and Social Security number of my spouse.
5. ☐ I have included **only those tax years** 2021, 2022, 2023, and 2024 during which I was a United Nations staff member.
6. ☐ IRS Form 4506-C includes my address as on my 2024 IRS form 1040 filed.
7. ☐ I have dated IRS form 4506-C according to the **American** dating convention of **MM/DD/YYYY** in numerical format.
8. ☐ I have not altered the signature/date of IRS form 4506-C with correction fluid or by crossing out or otherwise altering the signature/date on the form.

Forms F.65 and F.65/A

9. ☐ I have completed all mandatory fields including my index number, my Social Security number, my name, and my spouse's name, Social Security number and index number (if applicable).
10. ☐ I have indicated the date my citizenship or residency status in the United States changed in 2024.
11. ☐ I am telecommuting in a different state/country other than my duty station.

Income tax returns

12. ☐ I have included signed, complete copies of my **2024** federal and all applicable state income tax returns.
13. ☐ I must file my 2024 income tax returns by the IRS filing deadline applicable to me or, in the alternative, I must apply to the IRS for an extension of time to file using IRS form 4868 before my IRS filing deadline. I understand that the United Nations will not file my tax returns on my behalf.

¹ For staff members receiving dependency benefits.

Form 4506-C (October 2022)	Department of the Treasury - Internal Revenue Service IVES Request for Transcript of Tax Return	OMB Number 1545-1872																																																																																																																																																																																																																								
Do not sign this form unless all applicable lines have been completed. Request may be rejected if the form is incomplete or illegible. For more information about Form 4506-C, visit www.irs.gov and search IVES.																																																																																																																																																																																																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">1a. Current name</td> <td colspan="3">2a. Spouse's current name (if joint return and transcripts are requested for both taxpayers)</td> </tr> <tr> <td style="width: 33%;">i. First name</td> <td style="width: 16%;">ii. Middle initial</td> <td style="width: 51%;">iii. Last name/BMF company name</td> <td style="width: 33%;">i. Spouse's first name</td> <td style="width: 16%;">ii. Middle initial</td> <td style="width: 51%;">iii. Spouse's last name</td> </tr> <tr> <td colspan="3">1b. First taxpayer identification number (see instructions)</td> <td colspan="3">2b. Spouse's taxpayer identification number (if joint return and transcripts are requested for both taxpayers)</td> </tr> <tr> <td colspan="3">1c. Previous name shown on the last return filed if different from line 1a</td> <td colspan="3">2c. Spouse's previous name shown on the last return filed if different from line 2a</td> </tr> <tr> <td>i. First name</td> <td>ii. Middle initial</td> <td>iii. Last name</td> <td>i. First name</td> <td>ii. Middle initial</td> <td>iii. Last name</td> </tr> <tr> <td colspan="6">3. Current address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)</td> </tr> <tr> <td colspan="3">a. Street address (including apt., room, or suite no.)</td> <td>b. City</td> <td>c. State</td> <td>d. ZIP code</td> </tr> <tr> <td colspan="6">4. Previous address shown on the last return filed if different from line 3 (see instructions)</td> </tr> <tr> <td colspan="3">a. Street address (including apt., room, or suite no.)</td> <td>b. City</td> <td>c. State</td> <td>d. ZIP code</td> </tr> <tr> <td colspan="6">5a. IVES participant name, ID number, SOR mailbox ID, and address</td> </tr> <tr> <td colspan="3">i. IVES participant name United Nations Income Tax Unit</td> <td colspan="2">ii. IVES participant ID number</td> <td>iii. SOR mailbox ID</td> </tr> <tr> <td colspan="3">iv. Street address (including apt., room, or suite no.) 304 East 45th Street, FF-300</td> <td colspan="2">v. City New York</td> <td>vi. State NY</td> </tr> <tr> <td colspan="3">5b. Customer file number (if applicable) (see instructions)</td> <td colspan="3">5c. Unique identifier (if applicable) (see instructions)</td> </tr> <tr> <td colspan="6">5d. Client name, telephone number, and address (this field cannot be blank or not applicable (NA))</td> </tr> <tr> <td colspan="5">i. Client name United Nations Income Tax Unit</td> <td>ii. Telephone number</td> </tr> <tr> <td colspan="3">iii. Street address (including apt., room, or suite no.) 304 East 45th Street, FF-300</td> <td colspan="2">iv. City New York</td> <td>v. State NY</td> </tr> <tr> <td colspan="3"></td> <td colspan="2">vi. ZIP code 10017</td> <td></td> </tr> <tr> <td colspan="6">Caution: This tax transcript is being sent to the third party entered on Line 5a and/or 5d. Ensure that lines 5 through 8 are completed before signing. 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If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-C on behalf of the taxpayer. Note: This form must be received by IRS within 120 days of the signature date. </td> </tr> <tr> <td colspan="6"><input checked="" type="checkbox"/> Signatory attests that he/she has read the above attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-C. 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Instructions for Form 4506-C, IVES Request for Transcript of Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-C and its instructions, go to www.irs.gov and search IVES. Information about any recent developments affecting Form 4506-C (such as legislation enacted after we released it) will be posted on that page.

What's New. Form 4506-C includes the Client company requesting transcripts and increased the number of Wage and Income transcripts requests.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Designated Recipient Notification. Section 6103(c) limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Taxpayer Notification. Section 6103(c) limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Purpose of form. Use Form 4506-C to request tax return information through an authorized IVES participant. You will designate an IVES participant to receive the information on line 5a.

Note: If you are unsure of which type of transcript you need, check with the party requesting your tax information.

Where to file. The IVES participant will fax Form 4506-C with the approved IVES cover sheet to their assigned Service Center.

Chart for ordering transcripts

If your assigned Service Center is:	Fax the requests with the approved coversheet to:
Austin Submission Processing Center	Austin IVES Team 844-249-6238
Kansas City Submission Processing Center	Kansas City IVES Team 844-249-8128
Ogden Submission Processing Center	Ogden IVES Team 844-249-8129

Specific Instructions

Line 1a/2a (if spouse is also requested). For IMF Requests: Enter the First, Middle Initial, and Last Name in the indicated fields. If all characters will not fit, please enter up to 12 for First name and 22 for Last name. For BMF Requests: Enter the company name in the Last Name field. If all characters will not fit, please enter up to 22.

Line 1b/2b (if spouse is also requested). Enter the social security number (SSN) or individual taxpayer identification number (ITIN) for the individual listed on line 1a including the dashes in the correct format, or enter the employer identification number (EIN) for the business listed on line 1a including the dashes in the correct format.

Line 1c/2c (if spouse is also requested). Enter your previous name as shown on your last filed tax return if different than line 1a.

Line 3. Enter your current address in the indicated fields. If you use a P.O. Box, include it and the number in the Current Address field.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party — Business, with Form 4506-C.

Line 5b. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number cannot contain an SSN, ITIN or EIN. Completion of this line is not required.

Line 5c. Enter up to 10 alpha-numeric characters to create a unique identifier that will show in the mailbox file information. The unique identifier cannot contain an SSN, ITIN or EIN. Completion of this line is not required.

Note. If you use an SSN, we will not input the information and the customer file number or unique identifier will reflect a generic entry of "9999999999".

Line 5d. Enter the Client company name, address, and phone number in the indicated fields. A Client company receives the requested tax transcripts from the IVES participant. If the IVES participant is also the Client company, the IVES participant information should be entered on Line 5a and 5d. These fields cannot be blank or Not Applicable (NA).

Line 6. Enter only one tax form number (1040, 1065, 1120, etc.) per request for all line 6 transcripts request types.

Line 6a. Return Transcript includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-H, Form 1120-L, and Form 1120-S. Return transcripts are available for the current year and returns processed during the prior 3 processing years.

Line 6b. Account Transcript contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns.

Line 6c. Record of Account provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years.

Line 7. The IRS can provide a transcript that includes data from these information returns: Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. Enter up to three information return types. If no specific type is requested, all forms will be provided. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, Form W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need Form W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213.

Line 8. Enter the end date of the tax year or period requested in mm dd yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12 31 2018 for a calendar year 2018 Form 1040 transcript.



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed if unchecked.

Signature and date. Form 4506-C must be signed and dated by the taxpayer listed on line 1a and, if listed, 2a. The IRS must receive Form 4506-C within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines, including lines 5a through 8, are completed before signing.

Authorized Representative: A representative can sign Form 4506-C for a taxpayer if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5a, and Form 2848 is attached to the Form 4506-C request. If you are Heir at Law, Next of Kin, or Beneficiary, you must be able to establish a material interest in the estate or trust. If Form 4506-C is signed by a representative, the Authorized Representative check box must be marked.

Electronic Signature: Only IVES participants that opt in to the Electronic Signature usage can accept electronic signatures. Contact the IVES participant for approval and guidance for electronic signatures. If the Form 4506-C is signed electronically, the Electronic Signature check box must be marked.

Individuals. Transcripts listed on line 6 may be furnished to either spouse if jointly filed. Signatures are required for all taxpayers listed on Line 1a and 2a.

Corporations. Generally, Form 4506-C can be signed by:

(1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-C but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-C can be signed by any person who was a member of the partnership during any part of the tax period requested on line 8.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-C will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form 10 min.
Preparing the form 12 min.
Copying, assembling, and sending the form to the IRS 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-C simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
 Tax Forms and Publications Division
 1111 Constitution Ave. NW, IR-6526
 Washington, DC 20224

Do not send the form to this address. Instead, see Where to file on this page.