



Secretariat

ST/IC/84/80
3 December 1984

INFORMATION CIRCULAR

To: Members of the staff who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: PAYMENT OF INCOME TAXES

1. This information circular is being issued so that staff members liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments may be made aware, as early as possible, of changes to be applied as from 1984 in United Nations requirements related to the reimbursement of income taxes levied by the United States.
2. Pursuant to a recommendation by the Internal Audit Division that the internal controls applied to the reimbursement of United States income taxes should be strengthened, a confirmation procedure for tax reimbursements related to 1984 and subsequent years has been established. The adoption of this confirmation procedure followed an extensive review, with the participation of staff representatives, of the key features of the system and procedures applied to the reimbursement of United States income taxes.
3. Beginning in 1984, the annual information circular on tax reimbursement matters will include a United States Internal Revenue Service form 4506, Request for copy of tax form or individual income tax account information, as well as instructions on how to complete the form. The United States Internal Revenue Service, upon receipt of a duly completed form 4506, will provide the United Nations with tax account information, to be used for the confirmation of data provided by staff members. Staff, when applying for reimbursement of income taxes by completion of United Nations form F.65, Request for settlement

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of income taxes, will also be required to submit a duly completed Internal Revenue Service form 4506. A request for reimbursement of taxes for 1984 and future years will be considered as incomplete if not accompanied by a completed form 4506 and will therefore be returned to the staff member concerned.

4. A series of special information sessions on United Nations tax reimbursement policies and procedures, for staff who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments, is being conducted in accordance with the schedule indicated in ST/IC/84/75 of 24 October 1984. The schedule of additional sessions set out in that circular will be extended if required.
