



Secretariat

IC/Geneva/2006/37
14 June 2006

INFORMATION CIRCULAR N° 37

Subject: 2006 Second Quarter US Tax Advances

1. **Payment of Quarterly Tax Advances:** Please be advised that 2006 second quarter estimated tax advances for all eligible United States taxpaying staff members will be made by UN Headquarters to the IRS and New York State tax authorities through direct deposit on 15 June 2006. To be eligible for these advances staff members must have had their 2005 income taxes settled by the Income Tax Unit (OPPBA, NY Headquarters) and have requested to receive 2006 estimated tax advances. Estimated tax advances for staff members who joined the Organization in 2006 and requested tax advances will also be included in the payments made by the UN to the US tax authorities. Advances for estimated state and local taxes for staff members residing in Maryland, District of Columbia and Virginia will be issued as cheques made payable to staff members, for forwarding to the appropriate tax authorities.
2. **Statements of Quarterly Advances Paid:** Statements for quarterly estimated tax advances indicating payments made by the United Nations to the tax authorities on behalf of individual staff members have been sent on 13 June 2006 to administrative offices for distribution to staff members.
3. **Submission of 2005 Income Tax Forms:** Staff members who have not yet submitted their 2005 income tax claims to the Income Tax Unit are advised to do so as soon as possible to avoid further delay in receiving your 2005 settlement cheques, payment of your 2006 estimated tax advances and to contain further accrual of interest and penalties by the US tax authorities. As a reminder, staff members who received 2005 income tax advances and have not submitted their respective tax claims to the Income Tax Unit by 15 September 2006 may have their tax advances recovered from their salaries starting in October 2006.
4. **Self-employment Tax Payments:** Staff members who are United States citizens working in the United States are reminded to make the quarterly payment of their share of self-employment tax which is due on 15 June 2006. As in the past, staff members may also be required by US tax laws to make additional payments to the IRS and/or the State tax authorities on their taxable income from sources other than the United Nations.

5. Income Tax Reimbursement and Related Matters: On income tax reimbursement and related matters, the UNOG Payroll Unit does not settle claims nor can it answer queries concerning the reimbursement of income taxes. **Should you have any questions on this matter, please contact the Income Tax Unit, Accounts Division, UNHQ, via e-mail at tax@un.org or by telephone at 001 212 963 2949.**

(Signed) Udorn **Chantranuwatana**

Officer-in-charge

Finance and Treasury issues, Financial Resources Management Service

Division of Administration