

- 1. Is Permanent Resident who work in the US should click YES for advances? Part 2 in F65? And if yes, what about the deductions? I understand we don't pay.**

Yes, you should. About deductions, you may try your best to fill out, or you may leave it blank. Please refer to our instructional video on our website at <https://tax.un.org/content/how-fill-out-un-form-f65>.

- 2. If a staff member is taking 1/3 lumpsum, then what portion of the lumpsum is reported in the statement of taxable earnings?**

Approximately 2/3 of your pension lumpsum would be taxable, it may also vary depending on your immigration status. However, you may request a pension letter from pension fund which shows the calculation formula for your specific situation. The Income Tax Unit will also calculate the taxable portion shown on your last statement of taxable earnings.

- 3. Can we have an example of the memo if received dependency allowance, they are not US national and do not resident in the US?**

We do not have an example, please write these explanations as a regular letter addressing to the income tax unit with date and your signature (e-signature is acceptable).

- 4. Do you report non-UN income earned from an LLC on the UN tax portal?**

Income from the LLC would not be reported as a separate item. It is included as part of your total income on Form 1040 Line 9.

- 5. Two questions: 1. I am a permanent resident of the US living outside of the US. I was in the US only 13 days in 2022, do I qualify for Foreign Earned Income Exclusion? 2. While I am still a permanent resident and in the process of a tax season to pay tax and I become a US citizen at the time of paying taxes, what should I do?**

1. Yes, if you were in the US less than 35 days during any 12-month period, you are qualified for Foreign Earned Income Exclusion. The qualifying days may vary depending on the qualifying period.
2. Becoming a US citizen in 2024 while preparing your 2023 tax return, only affects your 2024 tax return. It will not affect your current tax year 2023.

- 6. I am enrolled with IRS Direct Pay and NYS [www.tax.ny.gov/pay](http://www.tax.ny.gov/pay) does that work the same as EFTPS?**

No, they are only for online payment. Only enrolling in EFTPS at [eftps.gov](http://eftps.gov) can enable us to make direct deposit payments to the tax authorities on your behalf.

- 7. Please consider to have a "self-service portal to allow staff members to see all the tax advances of the year and their status".**

We will discuss the possibility of adding more features on the tax portal.

- 8. Last year, many of the STEs were incorrect. I was one of the people who had to request a correction and the update was not received until after the 1-Apr deadline. My payment to the IRS was late. Who is responsible for the interest associated with late payment?**

Please send us a copy of all the pages of the IRS penalty notice to [tax@un.org](mailto:tax@un.org) for review, so we can see if UN is responsible.

- 9. What is the Employer's State ID number? Is it the same as EIN?**

Yes, EIN can be used for both Federal and State taxes.

- 10. [guidance on tax filing for 2022 (late) as a US citizen who was employed overseas]: I worked with UNHCR from February to September 2022 and with the UN Secretariat from September 2022 onwards, while living overseas the whole year. My questions are: How should I report income from two different UN entities now that I am late (2022)? What are the State tax implications of my overseas residency for the entire year? And are there any specific forms or procedures I need to get up to date?**

You will receive two separate Statements of the earnings from the UN entities. The combined Earnings from UNHCR and UNHQ will need to be reported on your Federal and State Tax returns. You should qualify for the Foreign Earned Income Exclusion. You will need to file a State Tax return dependent on which is your Resident State. You will have to use 2022 UN forms along with your 2022 tax return to file tax claim with the Income Tax Unit. The final deadline for filing 2022 tax claim with UN will be April 15, 2024.

- 11. Do you take appointments in your office? Tried emailing your department but have not gotten any response (yet).**

We have online appointment on Tax-Meet and in-person client service (not available temporarily from Feb 26-April 30). You may visit our website on [tax.un.org](http://tax.un.org) for details.

- 12. Would you say that it is straight forward to use regular tax preparation apps for self-preparation? Are there any instructions for this from the UN point of view? If not, would this be possible to have for next year?**

Rather than using an APP which is capturing all of your personal and financial data it may be safer to purchase one of the commercial software or use a reputable tax preparer.

- 13. I was working for Sudan from USA since May 2023 due to the war. How would the Foreign Earned Income treated?**

Please refer to IRS Publication 54 "Waiver of Time Requirements".

- 14. On the 4506-C IVES form, there are multiple year dates pre-populated. What are we to do with these for years that are not applicable. For example, this is my first tax year with the U.N.**

You may strikethrough the years which are not the applicable. Please refer to the instructional video at <https://tax.un.org/content/how-fill-out-form-4506-c>.