

## Remittance and Reissuance of United Nations Income Tax Checks

While a large percentage of United Nations and UN Agency staff members have their tax Advances and Settlement payments sent as an Electronic Transfer payment (EFT), there are some staff members and some States for varying reasons that require checks. To facilitate payment to US Tax authorities the United Nations Income Tax Unit computes the tax payments, and the United Nations Cashier's Office issues/disburses the Income Tax Checks.

These checks can be made payable to the staff member's name, to the US Treasury and/or the various State Tax authorities. The checks are then mailed out by the United Nations mailroom to the Mailing address or Tax Purposes address on file in the UMOJA – which is the United Nations system of disbursement. When received any checks which are made payable to the US Treasury or State should be remitted immediately to the Federal and State tax authorities respectively.

**Note: Checks made payable to the Income Tax Authorities should **never** be deposited into a personal bank account. Banks are currently treating such deposits as fraud and freezing customer accounts.**

There are instances where the Income Tax Unit need to reissue checks. Below are examples when reissue is required.

### Case#1: Reissue Lost Checks

1. Allow for a reasonable time period (4-6 weeks within the USA) to receive a mailed United Nations check(s). For staff members overseas this may be a time period of (6-8 weeks). If the check(s) is not received send email notification to [tax@un.org](mailto:tax@un.org) advising that the check has not been received. In the Subject Line of the email include – Index# - Name, Lost Check. Your focal point will respond providing you with the copy of an Indemnity Letter and relevant information about the check. The Indemnity letter has to be completed (all required fields), signed, dated and returned via email to [tax@un.org](mailto:tax@un.org) to initiate the reissue process.
2. The check reissue process takes approximately 4-6 weeks. If the lost check(s) is a Tax settlement payment, it is strongly suggested that staff member pay the balance(s) due to the tax authorities to avoid the late payment penalties. Proof of payment should be sent together with the signed Letter of Indemnity. Payment can then be reissued directly to the staff either as a direct deposit to the personal bank account or a check payable to the staff name.

### Case#2: Reissue to Staff Member's name

1. Write VOID on the face of the UN check payable to US tax authorities, scan the image of the void check and email to [tax@un.org](mailto:tax@un.org). In the email Subject Line include - Index# - Name, Check # to initiate the reissue process. Return the original check to the Income Tax Unit at 304 East 45<sup>th</sup> Street- FF 300, New York, NY 10017.
2. It is imperative that the proof of payment is included to show that the balance due to the tax authority has been paid off. Proof of payment could be cashed check image with both sides or bank/credit card statement with the paid amount, online payment to the tax authorities reflecting the paid amount.