



**United
Nations**

INCOME TAX CLAIM SUBMISSION AND PRACTICAL INFORMATION

UN Income Tax Unit

tax@un.org

<https://tax.un.org>

<https://taxportal.un.org>



Outline

INTRODUCTION

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INTRODUCTION

THE INCOME TAX CLAIM

The Income Tax claim submission should be a relatively easy process if the steps in this short presentation are followed. It consists of a set of required completed and signed UN Forms as well as a correct Income tax return which can be processed upon receipt.



STATEMENT OF TAXABLE EARNINGS

When the Statement of Taxable Earnings (STE) is received



Review the Income items and make sure that the Earnings reported are correct.



Review the Advances shown on the STE and make sure that it is correct.



Log into your online account(s) – Federal and State -and verify that the amounts shown on the STE is equal to the amounts received by the Income Tax Authorities.



Check your address and other information

TAX CLAIM

Completed UN Form F65 (signed and dated)

Completed UN Form F65A (signed and dated) if the duty station is outside of the USA

Completed IRS Form 4506-C (signed- date is pre-populated).

Signed Spousal Memorandum – If receiving a spousal allowance and not filing jointly with your spouse.

Signed Dependency Memorandum – If receiving dependency allowance for a child or parent and not claiming the dependent

Proof of payment if payment has already been made on the balance due on the tax return

IRS Form 1040 (signed and dated) with all required forms and schedules

State Tax return (signed and dated) with all required forms and schedules.

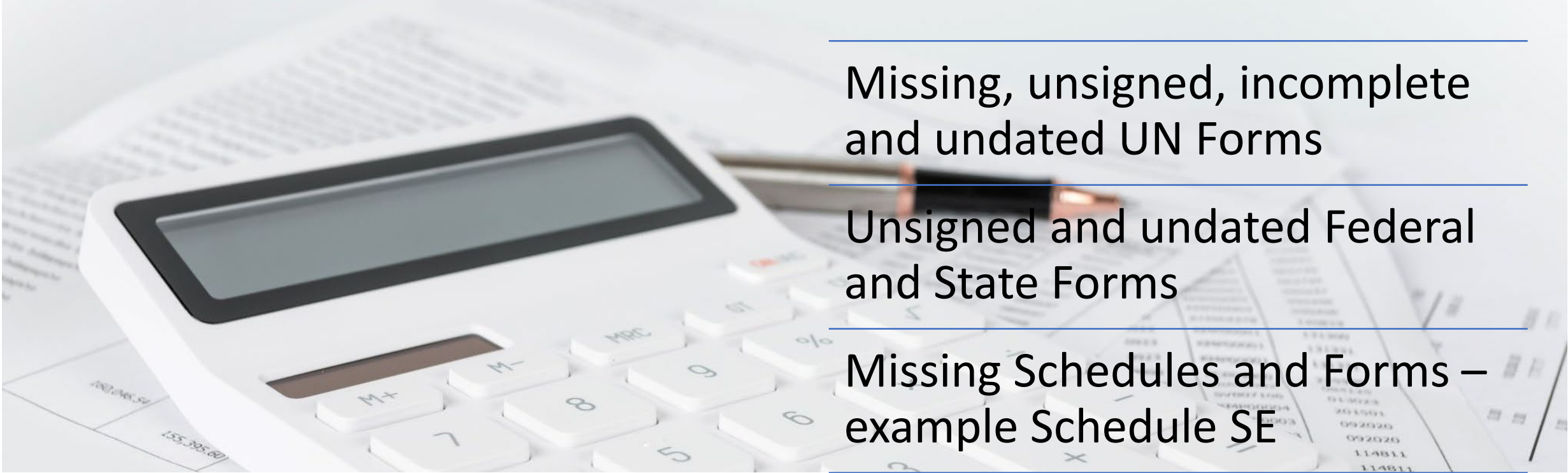
SUBMITTING A TAX CLAIM

The best time to submit your tax claim is either on or before the UN's recommended deadlines. March 1 for US based taxpayers and April 1 for overseas based staff member.

The recommended forum for submission is via an upload to the Income Tax Portal <https://taxportal.un.org/> or as an alternative the dedicated email address which is provided each year.

The file format is adobe pdf and the file size 25MB. Photos of documents are difficult to work with and therefore not accepted.





Missing, unsigned, incomplete and undated UN Forms

Unsigned and undated Federal and State Forms

Missing Schedules and Forms – example Schedule SE

Mathematical errors – when tax return is prepared manually

Missing memorandums – (Dependency or Spousal)

Incorrect date format on IRS form 4506-c (MM/DD/YYYY)

COMMON ERRORS = REJECTION

MINIMIZE REJECTION

UN Form F247 is a check list which should be used to confirm that all the required forms are included in the tax claim. This will minimize the chance of excluding necessary forms.



TAX APPROVAL AND SETTLEMENT

UN Overpaid Tax Advances

- If the Advances were overpaid, then the UN carries forward the overpayment to the following tax year.

UN underpaid Tax Advances.

- If the Advances were underpaid, then the UN will make a reimbursement settlement payment.

TAX DISBURSEMENT

EFTPS

EFTPS to IRS / State (If enrolled in EFTPS.gov)

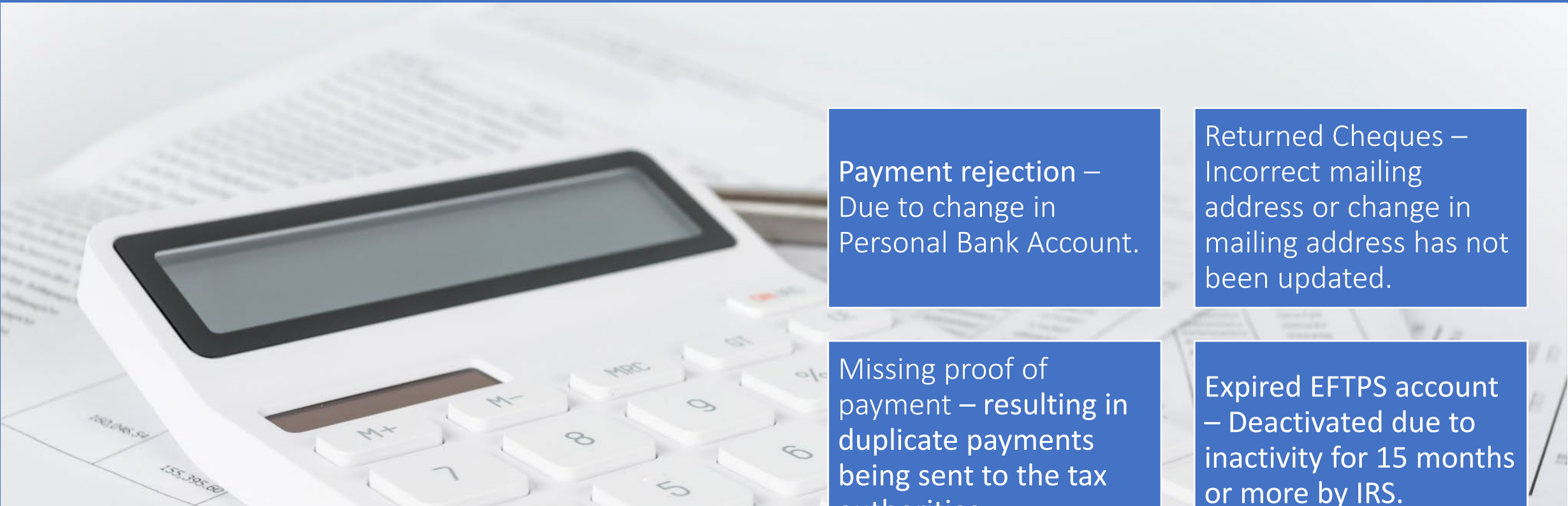
EFT to Staff Member (If registered with UNHQ)

Cheques

Cheques made payable to IRS / State (Mailed to the Staff Member)

Cheques made payable to Staff Member (Mailed to the Staff Member)



A white calculator is positioned on a tax form, which is slightly out of focus. The calculator's display is blank. The background shows various numbers and text from the tax form, including '153,385.00' and '153,385.00'.

Payment rejection –
Due to change in
Personal Bank Account.

Returned Cheques –
Incorrect mailing
address or change in
mailing address has not
been updated.

Missing proof of
payment – resulting in
duplicate payments
being sent to the tax
authorities.

Expired EFTPS account
– Deactivated due to
inactivity for 15 months
or more by IRS.

DELAYS IN DISBURSEMENT

PRACTICAL INFORMATION

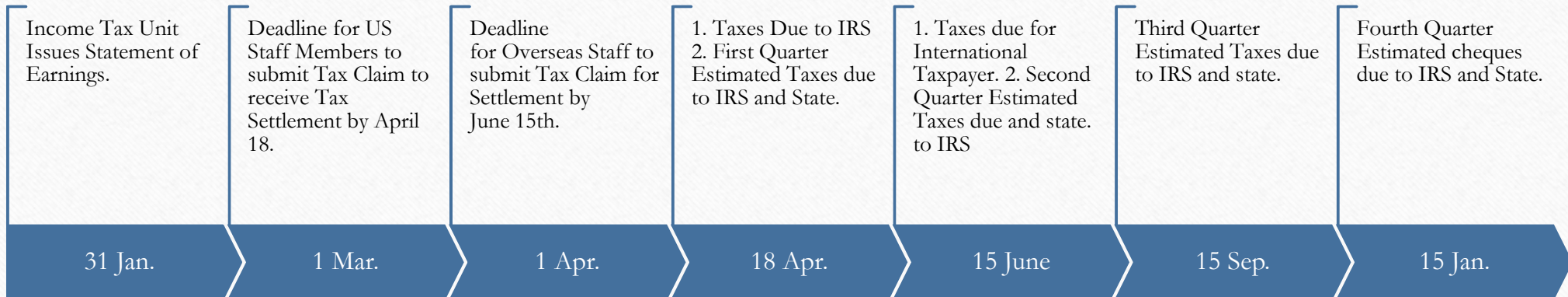
Update change in personal banking information with Income Tax Unit.

Update contact information including address and phone number.

Provide proof of payment along with your tax claim submission.

Reactivate Expired EFPTS account and provide Income Tax Unit the information.

Timeline



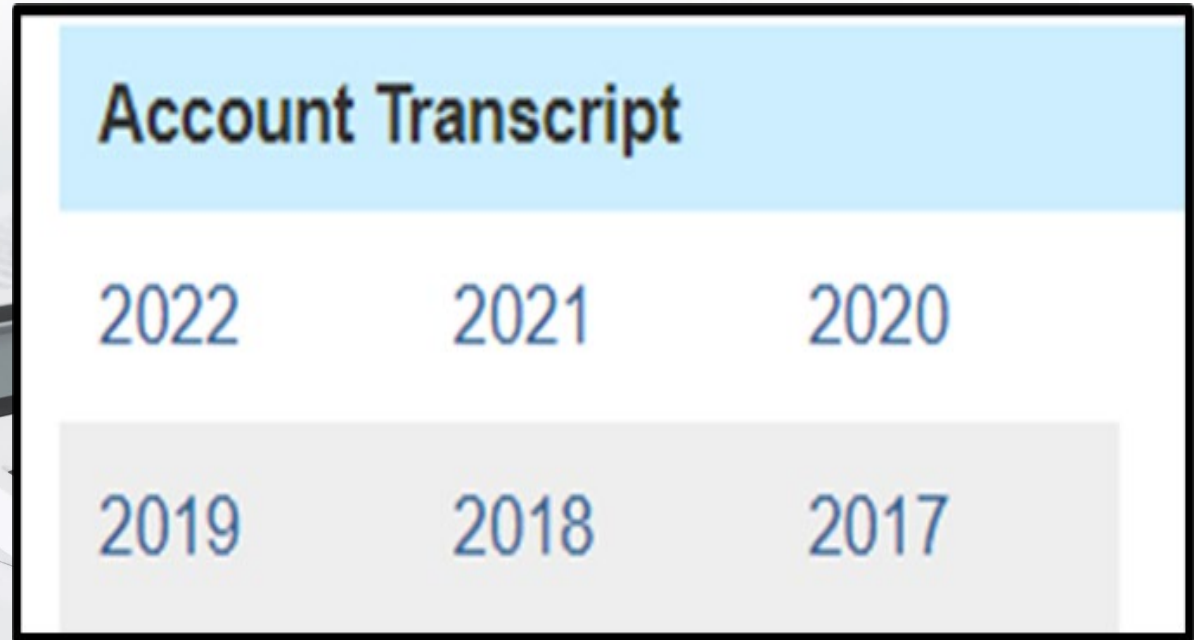
PRACTICAL INFORMATION

HOW TO REQUEST / READ A FEDERAL – IRS – ACCOUNT TRANSCRIPTS

[HTTPS://WWW.IRS.GOV/INDIVIDUALS/GET-TRANSCRIPT](https://www.irs.gov/individuals/get-transcript)

Select Tax Year

For each year reviewed the transcript should reflect a **zero** Account balance due. Anything other than a zero balance will require investigation and a resolution to bring the tax year to a zero balance.



PRACTICAL INFORMATION

IRS – ACCOUNT TRANSCRIPTS – EXAMPLE 1


FORM NUMBER: 1040	TAX PERIOD: Dec. 31, 2021	
TAXPAYER IDENTIFICATION NUMBER:	XXX-XX- XXXX	
XXXXXXXXXX		
2772 S		
--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---		
ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: May 09, 2022
ACCRUED PENALTY:	0.00	AS OF: May 09, 2022
ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00	
** INFORMATION FROM THE RETURN OR AS ADJUSTED **		


PRACTICAL INFORMATION

IRS – ACCOUNT TRANSCRIPTS – EXAMPLE 2

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2022

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-


2772 S

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	-28,489.00	
ACCRUED INTEREST:	0.00	AS OF: Nov. 21, 2022
ACCRUED PENALTY:	0.00	AS OF: Nov. 21, 2022

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): -28,489.00



PRACTICAL INFORMATION

RESIDENT STATE – NY EXAMPLE

Review your State Taxes online to ensure that there are no outstanding balances. Select Online Services which will allow the creation of an account or the log into an existing account

<https://www.tax.ny.gov>

The screenshot shows the top navigation bar of the New York State Department of Taxation and Finance website. The header is dark teal with white text. Below the header is a light blue section titled "Online Services" with a sub-header "Online Services" in bold. The text describes the benefits of online services and includes two buttons: "LOG IN" and "CREATE ACCOUNT". At the bottom, there is a link for "Forgot your username or password?".

Department of Taxation and Finance

Online services ▾ Individuals ▾ Businesses ▾ Tax professionals ▾ Real property ▾ Forms and guidance ▾

Online Services

Online Services is the fastest, most convenient way to do business with the Tax Department. With an Online Services account, you can make a payment, respond to a letter from the department, and more—anytime, anywhere. If you don't already have an account, it's easy to create one!

[LOG IN](#) [CREATE ACCOUNT](#)

Forgot your [username](#) or [password](#)?

PRACTICAL INFORMATION



RESIDENT STATE – NY
EXAMPLE - CONTINUED



Account summary

Bills

You have no tax bills at this time.

Assessment ID	Tax type	Filing period end date	Original bill date	Current balance (\$)
[REDACTED]	[REDACTED]	[REDACTED]	<i>There is no information to display.</i>	

UNDER ACCOUNT SUMMARY THERE SHOULD BE NO ENTRIES IN THE ASSESSMENT ID AREA OF BILLS. IF THERE IS AN ASSESSMENT IT MEANS THAT THERE IS AN OUTSTANDING BALANCE WHICH HAS TO BE RESEARCHED AND RESOLVED

PRACTICAL INFORMATION

SSA -Social Security Administration

Create or login to an existing online account

<https://www.ssa.gov/onlineservices>

The screenshot shows the top navigation bar of the Social Security Administration website. It includes the SSA logo, the text "Social Security Administration", and menu items for "Benefits", "Medicare", and "Card & record". There is a search bar with the text "Sea" and a magnifying glass icon, and links for "Español" and "Acco". Below the navigation bar is a section for "Online Services (En español)" with a link to "Hours of Service" which lists: "Monday - Friday 5 AM - 1 AM ET | Saturday 5 AM - 11 PM ET | Sunday 8 AM - 11:30 PM ET". The main heading is "Online Services". The text below reads: "We are constantly expanding our online services to give you freedom and control when conducting business with Social Security. Today, you can apply for retirement, disability, and Medicare benefits online, check the status of an application or appeal, request a replacement Social Security card (in most areas), print a benefit verification letter, and more – from anywhere and from any of your devices!". On the right side, there is a "my Social Security" section with the text: "You can access many of our online services with a free my Social Security Account. Quick. Secure. Easy." and three buttons: "Create an Account", "Sign In", and "Learn More".

PRACTICAL INFORMATION

SSA -Social Security Administration - Continued

Online Services

Review and ensure that all wages for the work years with the United Nations have been posted to your account. In the event of missing wages data, you may want to review your Income Tax return for the specific year. Provide a copy of your Statement of Taxable Earnings and a copy of your Schedule SE as support to SSA.



Review Your Information

- [View Your Latest Statement](#)
- [Review Your Earnings History](#)
- [Check Application Status](#)

Apply for Benefits

- [Apply for Retirement Benefits](#)
- [Apply for Disability Benefits](#)
- [Apply for Medicare Benefits](#)
- [Appeal a Decision](#)

Manage Your Account

- [Change Your Address](#)
- [Set Up or Change Direct Deposit](#)
- [Print Proof of Benefits](#)
- [Print Your 1099](#)

Find Help and Answers

- [Review Our FAQs](#)
- [Request a Replacement Social Security Card](#)
- [Request a Replacement Medicare Card](#)



Thank you for
your time.

Any Questions?