

**Secretariat**

14 November 2013

Information circular*

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: **United States revised policies and procedures concerning the authorization of utility tax exemption for the United Nations Secretariat and its eligible staff members**

1. The purpose of the present circular is to inform staff at the Assistant Secretary-General and Under-Secretary-General levels, and officials of equivalent rank, of a diplomatic note received from the Permanent Mission of the United States of America to the United Nations (see annex) regarding revised policies and procedures for the authorization of utility tax exemption by the United States for senior officials of the United Nations entitled to diplomatic privileges and immunities under article V, section 19, of the Convention on the Privileges and Immunities of the United Nations.

2. The Office of Foreign Missions of the United States Department of State broadly defines utility services to include electricity, heating fuel, water/sewer, telephone, cellular phone, cable/satellite television, Internet and security. Under the revised procedures, the United Nations Secretariat and its eligible staff members should complete the Form DTF-950 (Certificate of Sales Tax Exemption for Diplomatic Missions and Personnel) for each account held at each utility company. This form can be found at http://www.tax.ny.gov/pdf/current_forms/st/DTF950.pdf. The completed form must be submitted in the Department's E-Gov (E-Gov) system at <https://ofmapps.state.gov/eGov/public/login.jsp> using a log-in account. If the applicant is a first-time user, he or she may request access at the same website. If a utility company does not appear in E-Gov, the applicant should e-mail the following information about the company to OFMTaxCustoms@state.gov: utility type, name, address, telephone number, fax number, e-mail address and a point of contact. The Office of Foreign Missions will then add the requested company to E-Gov.

3. Utility tax exemption applications may be submitted as official or personal requests, as appropriate, which have different application requirements, as follows:

(a) Official request must include a point of contact who may be an employee not otherwise entitled to privileges, such as a United States citizen, a lawful

* The present circular will be in effect until further notice.



permanent resident or someone permanently resident in the United States. The office address of the mission that is requesting utility tax exemption should match the mission address on file; if it does not, an explanation must be included in the request;

(b) Personal requests must include the correct name and personal identification number for the requestor. The requestor should add a remark if his or her address has changed since previously contacting the Office of Foreign Missions.

4. The approved tax exemption may take up to three billing cycles before it will be reflected on the utility bill. If an Office of Foreign Missions-authorized tax exemption does not appear on a bill after three billing cycle periods, please contact the Office of Foreign Missions.

5. The Permanent Mission of the United States of America to the United Nations wishes to remind the United Nations Secretariat and its eligible staff members that diplomatic tax exemption cards may not be used to obtain relief from taxes imposed on utility services. Further, requests for tax exemption on utility services may not be submitted directly to a utility vendor. In addition to taxes, governing authorities and utility providers may impose fees and surcharges associated with the provision of services that may appear as taxes in the monthly billing statements; that is, Gross Receipt Tax, Delivery Tax or 911 Emergency Response Fee. These fees and surcharges are not eligible for tax exemption.

6. Questions or concerns with respect to the policy and procedures in this circular may be directed to the Office of Foreign Missions' New York Regional Office at 646-282-2825 or e-mail to OFMNYCustomerService@state.gov. You may also visit its website at <http://www.state.gov/ofm/tax/utility/index.htm>.

Annex

Diplomatic note dated 7 October 2013 from the Permanent Mission of the United States of America to the United Nations addressed to the Secretariat

The Permanent Mission of the United States of America to the United Nations presents its compliments to the United Nations Secretariat, and has the honour to inform it of the revised policies and procedures concerning the Department of State's authorization of utility tax exemption for the Secretariat (and eligible employees) in the United States. This note supersedes any other guidance or information published by the United States Mission concerning this topic.

The Department's Office of Foreign Missions broadly defines utility services to include electricity, heating fuel, water/sewer, telephone, cellular phone, cable/satellite television, Internet and security.

The United Nations Secretariat is reminded that diplomatic tax exemption cards may not be used to obtain relief from taxes imposed on utility services and that requests for tax exemption on utility services may not be submitted directly to utility vendors.

Rather, missions and their members should submit an application for utility tax exemption on the Department's E-Government (E-Gov) system for each account held at each utility company. The United Nations Secretariat must also upload via E-Gov Form DTF-950, Certificate of Sales Tax Exemption for Diplomatic Missions & Personnel. Form DTF-950 can be found at http://www.tax.ny.gov/pdf/current_forms/st/df950.pdf.

If a utility company does not appear in E-Gov, the applicant should e-mail the following information about the company to OFMTaxCustoms@state.gov: utility type, name, address, telephone number, fax number, e-mail address and a point of contact. The Office of Foreign Missions will then add the requested company to E-Gov.

Utility tax exemption applications may be submitted as official or personal requests, as appropriate. Official requests must include a point of contact (who may be an employee not otherwise entitled to privileges, such as a United States citizen, a lawful permanent resident or someone "permanently resident in" the United States). If the address for which the mission is requesting utility tax exemption does not match the primary mission address on file, the mission should add a remark to explain. Personal requests must include the correct name and personal identification number for the requestor. The requestor should add a remark if his or her address has changed since previously contacting the Office of Foreign Missions.

The requestor must be the same as the name on the utility bill. Therefore, if a utility bill for an official residence is in the name of the occupant, the application for tax exemption must be submitted as a personal request under the same name. If a utility bill for an official residence is in the name of the United Nations, the application for tax exemption must be submitted as an official request.

Please note that it may take up to three billing cycles for a tax exemption to be reflected on the utility bill. If an Office of Foreign Missions-authorized tax

exemption does not appear on a bill after this three-billing cycle period, please contact the Office of Foreign Missions.

In addition to taxes, governing authorities and utility providers may also impose fees and surcharges associated with the provision of services. Some surcharges may appear on monthly billing statements as taxes, such as “Gross Receipt Tax” or “Delivery Tax”; however, these in fact are surcharges levied by New York and several other states on all utility accounts. A common example of a fee that is associated with utility services is the “911 Emergency Response Fee”. This fee is imposed by most local taxing authorities throughout the United States as compensation for providing emergency response services to the public. This charge and other surcharges described above represent fees for services for which an exemption is not provided.

Questions or concerns with respect to the policy and procedures addressed in this note may be directed to the Office of Foreign Missions’ New York Regional Office at (646) 282-2825 or e-mail OFMNYCustomerService@state.gov.
