



United States Embassy Buenos Aires

CONSULAR INFORMATION SHEETS

E-MAIL: BuenosAires-ACS@state.gov

U.S. Internal Revenue Service Information for Citizens Abroad

Because of budget cuts, an IRS representative will not be at the Embassy this year. However, ACS does maintain a list of accountants in Buenos Aires that may assist you. **IMPORTANT:** The most current and relevant information on both domestic and international U.S. tax filing can be found at www.irs.gov.

Debido a cortes presupuestarios, se ha cancelado la visita anual del asesor del IRS. De todas maneras, la Sección Consular mantiene una lista de contadores públicos en Buenos Aires que podrán asesorarlo.

IMPORTANTE: Visite www.irs.gov donde encontrará las últimas novedades para la presentación de impuestos a nivel local e internacional.

CONTACT INFO

IRS Home Page

www.irs.gov

International Taxpayer Assistance

<http://www.irs.gov/businesses/small/international/index.html>

International Taxpayer Service Call Center:

1-267-941-1000

Write:

Internal Revenue Service
P.O. Box 920
Bensalem, PA 19020

CONTACT INFO (continued)

International Taxpayer Advocate Service

INTERNAL REVENUE SERVICE

City View Plaza

48 Carr 165, 5th Floor

Guaynabo, Puerto Rico 00968-8000

Tel. (Español): 1-787-522-8600

Tel. (English): 1-787-522-8601

Fax: 1-855-818-5697



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WEB SERVICES

To file your tax return electronically:

- Go to www.irs.gov
- Click on "IRS e-file" icon
- Follow the prompts

To find out where to send your payments:

- Go to www.irs.gov
- Click on "Information For" dropdown
- Click on "Individuals"
- Click on "International Taxpayers"

To find out where your tax refund is:

- Go to www.irs.gov
- Click on "Where's my refund?"
- Follow the prompts

Need tax forms and publications?

- Go to www.irs.gov/formspubs
- There you are able to download forms and publications

U.S. Military Personnel:

- Go to www.irs.gov
- Click on "Information For" dropdown
- Click on "Individuals"
- Click on "Military"

FOREIGN FINANCIAL ACCOUNTS

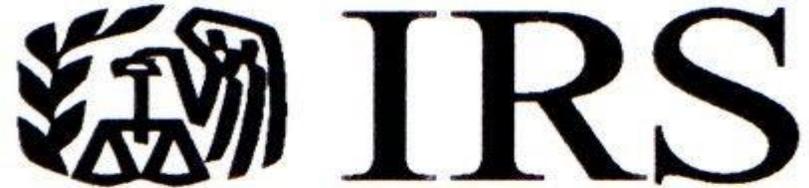
Do you have a foreign financial account? You may be required to report activity from foreign bank accounts, brokerage accounts, mutual funds, trusts, or other foreign financial accounts for tax purposes.

You may also be required to report foreign financial accounts on Form TD F 90-22.1 with the U.S. Treasury Department.

For more information:

- Go to www.irs.gov
- Click on "Information For" dropdown
- Click on "Individuals"
- Click on "International Taxpayers"
- Click on "Income From Abroad is Taxable"

EXCHANGE RATES: You must report all income in U.S. Dollar equivalents. Taxpayers generally use the yearly average exchange rate; however the daily rate may be used for specific transactions. Exchange rates can be found on the "Foreign Currency and Currency Exchange Rates" page at www.irs.gov; keyword search term "exchange rates."



Department of the Treasury
Internal Revenue Service



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LIST OF TAX ACCOUNTANTS

The U.S. Embassy in Buenos Aires and the U.S. Department of State assume no responsibility for the professional ability or integrity of the following persons or firms:

ENTERPRICING

Daniel Rybnik and Ignacio Rybnik
Specialty: International Tax Law, Individual and Corporate Taxes, Accounting Expert Report, Money Transfer

Languages spoken: English/Spanish
English Language Spoken: Extensive
Address: Sinclair 3139, floor 3B
1425 Ciudad de Buenos Aires, Argentina
Tel: 4776-8200/8111 Cel: 15-4053-2495
Office hours: 9 am to 6 pm
E-mail: drybnik@enterpricing.com
Web: www.enterpricing.com

SMS – SAN MARTIN, SUAREZ Y ASOCIADOS

Pablo San Martín, Adriana Piano, Andrea Serejski, Andrés Riportella
Specialty: Auditing and Taxes, FATCA
Languages spoken: English/Spanish

English Language Spoken: Extensive
Address: Bernardo de Irigoyen 972, floor 7
1072 Ciudad de Buenos Aires, Argentina
Tel: 5275-8000
Fax: 4362-4406
E-mail: psanmartin@sms.com.ar ;
psanmartin@smslatam.com; rsuarez@sms.com.ar;
apiano@sms.com.ar; aserejski@sms.com.ar
ariportella@sms.com.ar;
Web: www.sms.com.ar

CARLOS MARTIN SCHWAB

Carlos Martin Schwab
Specialty: Tax Consultant, Accounting and Auditing
Languages spoken:
English/Spanish/Italian/Portuguese
English Language Spoken: Extensive
Address: Gral. Paz 5571, Rosario, Santa Fe
(S2011HWH), Argentina
Office hours: 10 am to 7 pm
Tel: (0341) 463-8449 / Cel: (0341) 155-662777
Fax: (0341) 431-7742
E-mail: usa.impuestos@gmail.com



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Tax Planner

Edward Parsons

Specialty: Accounting and Tax

Languages spoken: English/Spanish/ Chinese

English language Spoken: Native

Address: 440 Totten Pond Road, Suite 300

Waltham, MA 02451, USA

Telephone: (001) 855.829.2555

Spanish telephone line: (001) 617.639.5550

Fax: (001) 781.996.4345

E-mail: questions@taxplannercpa.com

Web: <http://www.expat-tax-help.com/>

Skype: edparsonscpa

Protax Consulting Services

Specialty: International Individual Tax Accounting

Seven Penn Plaza, Suite 416

New York, NY 10001

Tel: (001) 212-714-9070

Fax: (001) 212-714-6654

protax@protaxconsulting.com

Kenneth L. Decker

Specialty: Taxation of international executives

Languages spoken: English/Spanish (limited)

English Language Spoken: Native

7660 Woodway Drive, Suite 200

Houston, Texas 77063, USA

Tel: (001) 713 782.9974

Fax: (001) 713-782-3731

ken@deckerusa.com



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UPS Now Delivers U.S. Federal Tax Returns via WW

Express and Express Plus

UPS has been designated an authorized private delivery service for transporting U.S. federal tax returns originating outside of the U.S. for filing in the United States. The designation was recently awarded to UPS by the U.S. Internal Revenue Service (IRS) and their Treasury Department.

Important note:

Effective September 1, 2001, UPS Worldwide express plus and worldwide express services are now recognized service options to be used by customers (individuals and corporations) when filing their U.S. tax returns from outside the U.S. Previously only customers physically located in the States could file their federal tax returns using a domestic express courier and take advantage of what is known as the timely mailed as timely filed legislation. This is the legal assurance that the IRS will recognize that the tax documents tendered to the courier are considered to be filed by the appropriate date just as if the customer used the United States Postal Service.

Until now, UPS customers sending tax returns to the U.S. from abroad have been limited to using foreign postal administrations. The new designation including UPS international services, worldwide express and express plus, will benefit taxpayers by providing them with the reliability, convenience and speed of air express delivery, conveniences rarely matched by foreign postal services. Moreover, foreign postal services do not normally guarantee delivery. Taxpayers

using UPS services can be confident that their tax payments and returns will be promptly delivered to the IRS intact.

UPS services provide guaranteed express delivery (normally 1-2 days), meaning that the IRS will receive tax returns and payments more quickly than if the taxpayers used a foreign postal administration. The IRS also will be able to easily confirm the dates when the taxpayers tendered their returns and payments to UPS, and will have access to electronic records of the packages delivered to it by UPS. These reliability and tracking advantages will help reduce and resolve controversies with taxpayers over issues of timely filing.

Airborne, DHL, and FedEx currently are designated as delivery options for tax returns shipped within the U.S. but they are not designated for international service.

UPS is the only carrier to receive IRS International filing authorization.

The United States Internal Revenue Service (IRS) recently determined UPS's guaranteed international express services, UPS worldwide express and UPS worldwide express plus, as the only services it recognizes as being "timely mailed". Due to the strength of the UPS network, the IRS only requires filers have a UPS tracking number to prove their federal tax filings were sent on time. UPS is the only private carrier to receive this designation. While U.S. tax-filers living abroad can use any carrier they prefer, the IRS will consider only returns filed using UPS services as "timely mailed and timely filed". The designation is a testament to UPS's international service to more than 200 countries and territories (and guaranteed two-day service from more than 1600 countries and territories to the United States).



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IRS/FATCA

Foreign Account Tax Compliance Act (FATCA) requires that foreign financial institutions provide information to the IRS on U.S. holders of accounts. In order to comply with this law, Argentine financial institutions such as banks may request U.S. persons who hold accounts to submit documentation. While this law does not change existing tax reporting requirements for U.S. persons abroad, it may require the filing of additional documents depending on your situation. The requirement for U.S. persons--such as citizens, residents, and other taxpayers--to report their foreign earned, interest, and investment income remains the same.

For questions about requirements, please refer to the IRS website: <http://www.irs.gov/Businesses/Corporations/Summary-of-FATCA-Reporting-for-U.S.-Taxpayers>

You may also contact the IRS International Taxpayer Service Call Center at (001) 267-941-1000.

If you have questions about Argentine bank requirements, please refer to your local bank for further details or visit <http://www.irs.gov/Businesses/Corporations/FATCA-Information-for-Individuals>

For foreign banks with questions:

<http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions>

For questions regarding regulations:

<http://www.irs.gov/Businesses/Corporations/FATCA-Regulations-and-Other-Guidance>

Your bank can submit further questions at:

<http://www.irs.gov/Businesses/International-Businesses/Foreign-Financial-Institutions-Submit-Your-Questions-About-How-To-Comply-With-FATCA>