



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



United States Embassy Buenos Aires

CONSULAR INFORMATION SHEETS

E-MAIL: BuenosAires-ACS@state.gov

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**



United States Embassy Buenos Aires

CONSULAR INFORMATION SHEETS

E-MAIL: BuenosAires-ACS@state.gov

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: Santos Dumont 2715
C1426DDA Buenos Aires, Argentina
Tel: 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

Specialty: USA Tax Consultant for non-USA citizens
Languages spoken: English/Spanish
English Language Spoken: Extensive
Address: Gral. Paz 5571, Rosario, Santa Fe (S2011HWH), Argentina
Office hours: 10 am to 7 pm
Cel: (0341) 155-662777
E-mail: usa.impuestos@gmail.com



United States Embassy Buenos Aires

CONSULAR INFORMATION SHEETS

E-MAIL: BuenosAires-ACS@state.gov

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

10655 Memorial Dr

Houston, TX 77024

Phone: 713-927-9300

Email: ken@deckerusa.com



United States Embassy Buenos Aires

CONSULAR INFORMATION SHEETS

E-MAIL: BuenosAires-ACS@state.gov

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: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>.

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>