

UNITED STATES MISSION TO THE UNITED NATIONS
NEW YORK

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The United States Mission to the United Nations presents its compliments to the Permanent Missions to the United Nations and to the United Nations Secretariat and has the honor to inform them of the revised policies and procedures concerning the Department of State's authorization of utility tax exemption for the Permanent Missions, the United Nations Secretariat, and their members and dependents 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 (OFM) broadly defines utility services to include electricity, heating fuel, water/sewer, telephone, cellular phone, cable/satellite television, internet, and security.

The Permanent Missions, United Nations Secretariat, and their members are 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.

DIPLOMATIC NOTE

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. Missions and their members located in New York 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/dtf950.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, phone number, fax number, email address, and a point of contact. OFM 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 U.S. citizen, 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 OFM.

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 mission, 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 OFM-authorized tax exemption does not appear on a bill after this three-billing-cycle period, please contact OFM.

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 Receipts 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 OFM's New York Regional Office at (646) 282-2825 or OFMNYCustomerService@state.gov.

The United States Missions to the United Nations avails itself of this opportunity to renew to the Permanent Missions and Observer offices to the United Nations the assurances of its highest consideration.

