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**UNITED STATES EMBASSY BUENOS AIRES**  
**CONSULAR SECTION**

**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](http://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](http://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](http://www.irs.gov)

**International Taxpayer Assistance**

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

**Customer Service Fax:**

1-215-516-2555

**Write:**

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

**CONTACT INFO (continued)**

**International Taxpayer Advocate Service**

INTERNAL REVENUE SERVICE

San Patricio Office Center, Room 200

7 Tabomico Street

Guaynabo, Puerto Rico 00966

Tel. (Español): 1-787-622-8930

Tel. (English): 1-787-622-8940

Fax: 1-787-622-8933

**IRS Address, materials via courier (FedEx, UPS, etc.)**

IRS

3651 South I.H. 35

Austin, Texas 73301

## WEB SERVICES

To file your tax return electronically:

- Go to [www.irs.gov](http://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](http://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](http://www.irs.gov)
- Click on “Where’s my refund?”
- Follow the prompts

Need tax forms and publications?:

- Go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs)
- There you are able to download forms and publications

U.S. Military Personnel:

- Go to [www.irs.gov](http://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](http://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](http://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](mailto:drybnik@enterpricing.com)  
Web: [www.enterpricing.com](http://www.enterpricing.com)

### **SMS – SAN MARTIN, SUAREZ Y ASOCIADOS**

Pablo San Martín, Adriana Piano, Andrea Serejski, Andrés Riportella  
Specialty: Auditing and Taxes  
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](mailto:psanmartin@sms.com.ar) ;  
[rsuarez@sms.com.ar](mailto:rsuarez@sms.com.ar); [apiano@sms.com.ar](mailto:apiano@sms.com.ar);  
[aserejski@sms.com.ar](mailto:aserejski@sms.com.ar) [ariportella@sms.com.ar](mailto:ariportella@sms.com.ar);  
Web: [www.sms.com.ar](http://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](mailto:usa.impuestos@gmail.com)

### **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](mailto:questions@taxplannercpa.com)  
Web: <http://www.expat-tax-help.com/>  
Skype: edparsonscpa

**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](mailto:ken@deckerusa.com)

## **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).