

ATTENTION TAXPAYERS

The U.S. Federal Reserve provides an average exchange rate which amounts to an annual conversion rate of $\$1.00 = \text{Euro } 0.71$ for 2009. The IRS has NO official exchange rate. In past years the IRS has given an average based on the Dept. of State rates posted on their web page. Taxpayers have always been required by Internal Revenue regulations 1.905-3 and 1.988 to translate foreign income into dollars on the date of payment. As a practical matter, a wage earner can use a yearly average with no problem. A self-employed individual usually benefits by converting at the date of payment. The IRS accepts any posted exchange rate that is used consistently.

The U.S. Consulate Munich, will **NOT** be offering VECTA Tax Assistance this year. If you have any tax questions you can contact the following:

Internal Revenue Service
US Consulate General Frankfurt
Giessenerstr. 30
60435 Frankfurt
Customer Service Enquiries: 069-7535-3834 or 3823
Fax: 069-7535-3803
Email: irs.frankfurt@irs.gov
Hours of Operation: Mon-Friday 0800-1500 hrs
IRS International Customer Service
Philadelphia: 001-215-516-2000

Almost all tax forms can be downloaded from the Internet at www.irs.gov
or www.usembassy.de

The Federal Tax filing requirements for U.S. citizens living abroad are generally the same as those for U.S. citizens living in the U.S.A. All citizens and legal permanent residents (green cards holders) are required to report their worldwide income. Worldwide income includes:

1. Earned Income: Salaries and wages, commissions, bonuses, professional fees, non-cash payments, allowances and reimbursements.
2. Unearned Income: Dividends, capital gains, gambling winnings and alimony.
3. Other Income: Business profits, pensions, annuities, rents and royalties.

Income must be reported even if it is earned or received in a foreign country, paid in foreign currency or subject to foreign tax.

NOTE: Non-U.S.-citizens residing, working or doing business in the U.S. may also be required to fulfill certain U.S. tax requirements.

The American Consulate General in Munich assumes no responsibility or liability for the professional ability or reputation of or the quality of service provided by the persons or firms whose names appear in the list below.

TAX ADVISORS

H & R BLOCK

Sonnenstr. 20
86476 Neuburg an der Kammel
Marianne and Michael Denney
Tel: (089) 284206
Tel (08283) 920844, Fax: (08283) 920845
e-mail: mdenney@t-online.de
Languages: English & German

KPMG DTG

Eugene Straub
Ganghoferstr. 29
80339 Munich
Tel: (089) 9282-1641
Fax: (01802)11991-1641
e-mail: estraub@kpmg.com
Languages: English & German

WILLIAM F. ROBINSON

Consultant for American Tax
Frankfurter Ring 3/first floor
80807 Munich
Tel & Fax: (089) 3519904
Languages: English & German
E-mail: 100423.2036@compuserve.com

PETER WITTMANN

Luisenstr. 27
80333 Munich
Tel: (089) 598020
Fax: (089) 553495
Email: raphwittmann@aol.com
www.witt-ra.de

SONNTAG & PARTNER

Elektrastr. 6
81925 Munich
Tel: (089) 25544340
Fax: (089) 25544349
E-mail: thiel@Sonntag-partner.de

WTS NAVITAX

Steuerberatungsgesellschaft mbH
Manuel Vogt
Thomas-Wimmer-Ring 1
80539 Munich
Tel: (089) 2 86 46-179
Fax: (089) 2 86 46-110
E-Mail: manuel.vogt@wts.de
Web: www.wts.de