RELEASE IN FULL

Embassy of the Argentine Republic

OFFIL 34

The Embassy of the Argentine Republic presents its compliments to the Internal Revenue Service, International Division, and respectfully requests a clarification of Section 893 (26 CFR 1893-1) that regulates compensation of employees of foreign government or international organizations.

Specifically, this Embassy is interested in determining:

I- Whether the category of consular employees referred to in the Consular Agreement signed by Argentina and the U.S. includes both Consulate and Embassy employees.

II- Whether the Argentine or third countries citizens that are employed in this Mission and that are U.S. residents are exempted from the payment of Federal income tax whether or not they have filed the waiver provided by section 247 (b) of the Immigration and Nationality Act, 8 U.S.C 1257 (b) (1970).

The Embassy of the Argentine Republic avails itself of this opportunity to renew to the Internal Revenue Service, International Division, the assurances of its highest consideration.

Washington, D.C., March 2, 1995.

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RVC

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TO THE INTERNAL REVENUE SERVICE.

-International Division-

Washington, D.C. 20024