

## Form 6166 - Certification of U.S. Tax Residency

### Information on Completing the Form 8802, Application for United States Residency Certification

Many U.S. treaty partners require the IRS to certify that the person claiming treaty benefits is a resident of the United States for federal tax purposes. The IRS provides this residency certification on Form 6166, a letter of U.S. residency certification.

The Internal Revenue Service (IRS) procedure for requesting a certificate of residency (Form 6166) from the Philadelphia Accounts Management Center is the submission of [Form 8802, Application for United States Residency Certification](#) (PDF). Use of the Form 8802 is mandatory.

Form 6166 is a letter printed on U.S. Department of Treasury stationery certifying that the individuals or entities listed are residents of the United States for purposes of the income tax laws of the United States. You may use this form to claim income tax treaty benefits and certain other tax benefits in foreign countries. Please refer to the instructions for Form 8802.

Some additional information will also be required in order to obtain certification under the new procedures. This information is generally set forth in the [Instructions to Form 8802](#) (PDF). As the IRS gains experience with processing applications using Form 8802, it may update the Form and Instructions accordingly.

### User Fee

A user fee will be charged to process all Forms 8802 received with a postmark date on or after November 1, 2006.

### Requests for current year certification

Form 8802 applications requesting certification for the current year require a signature under penalties of perjury. By signing, applicants are attesting to their current residency status. On occasion, applicants have submitted additional information pursuant to Line 11 of the Form 8802 on a "standalone" basis, instead of attaching this information to a signed Form 8802. In this situation, the applicant must sign the standalone submission under penalties of perjury, applying the rules in the Form 8802 instructions with respect to who must sign. When the prior year return has not been filed and isn't yet required, the penalty of perjury statement must address the applicant's residency status in the prior year, i.e. **Taxpayer Name**, (TIN) was a U.S. resident for 2008 and will continue to be throughout the current tax year."

**NOTE:** This statement is required of all taxpayers in this situation. In some instances, the taxpayer will not have been a resident for the prior year and therefore will only attest to residency status in the current year.

Various statements are required under penalty of perjury when a Form 8802 is for the current year. Refer to the Instructions for Form 8802.

### Third Party Appointee's Information

A taxpayer may appoint a third party to submit Form 8802 on his behalf. In this situation the taxpayer may have to provide additional forms to the IRS which authorize the IRS to deal with the third party appointee. Refer to the Instructions for Form 8802.

### Special documentation requirements for particular types of entities

Please refer to the Instructions for Form 8802 on the documentation requirements pertaining to the following types of entities:

- Partnerships and LLC(s) treated as partnerships for federal tax purposes
- Corporate Subsidiaries
- Trusts
- Disregarded entities

- Federal, State or Local government agencies

## Who is Authorized to Sign Form 8802

Form 8802 will not be considered complete and valid if the application is not signed and dated by an individual who has the authority to sign Form 8802. Please refer to the Instructions for Form 8802 for a list of the persons authorized to sign Form 8802.

## Form 6166 – Value Added Tax

Form 6166 may also be used as a proof of U.S. tax residency status for purposes of obtaining an exemption from a VAT imposed by a foreign country. In connection with a VAT request the United States can certify only to certain matters in relation to your U.S. federal income tax status, and not that you meet any other requirements for a VAT exemption in a foreign country.

## Form 6166 – Income Tax

Please refer to the line-by-line instructions for Form 8802 to learn about the residency certifications related to applications by individuals and other types of entities.

## What to do if certification is denied

In instances where double taxation has occurred, or is expected to occur, in a treaty jurisdiction and the taxpayer believes that he/she/it is a resident of the United States for treaty purposes, requests for relief may be submitted to the competent authority.

## References/Related Topics

- [Certification of U.S. Residency for Tax Treaty Purposes](#)
- [Form 8802, Application for United States Residency Certification – Additional Certification Requests](#)
- [Tax Treaties](#)

**Note:** This page contains one or more references to the Internal Revenue Code (IRC), Treasury Regulations, court cases, or other official tax guidance. References to these legal authorities are included for the convenience of those who would like to read the technical reference material. To access the applicable IRC sections, Treasury Regulations, or other official tax guidance, visit the [Tax Code, Regulations, and Official Guidance](#) page. To access any Tax Court case opinions issued after September 24, 1995, visit the [Opinions Search](#) page of the United States Tax Court.

Page Last Reviewed or Updated: November 16, 2009

## Form 8802, Application for United States Residency Certification - Additional Certification Requests

[Form 8802, Application for United States Residency Certification](#) (PDF) is used to request a certificate of residency, Form 6166, that residents of the United States may need to claim income tax treaty benefits and certain other tax benefits in foreign countries. The new revised Form 8802 reduces the burden associated with requesting additional certifications for the same tax period and of having to repeat the whole application procedure.

Form 8802 contains a box which when checked will indicate that the application is from a taxpayer who has had his status as a U.S. resident previously approved. The Service has recognized the concern of many customers with having to justify the business structure or entity classification for the first certification request they make for a given tax year, but having to repeat the explanations each time they file a subsequent request where the Service has already reviewed the documentation. Accordingly, Form 8802 and the instructions have been modified so that applicants will be able to check a box indicating that they already have been issued a certification letter for the same tax period, and if additional documentation is necessary for the original application, it need not be resubmitted with the request for a duplicate Form 6166. However, an applicant will only be entitled to check the additional request box on the revised Form 8802 if there are no meaningful changes to the information provided on the

original application.

The check-box will make additional applications for the Form 6166 certification a less burdensome procedure since all of the information is on file. The check-box may be used by taxpayers that previously received certification for the same year only if there are no changes to the information provided on the original application.

If you require additional certifications for the same tax year, please write on the top of the Form 8802 in bold letters "**Additional Requests**" and provide any additional information necessary or required.

The additional requests can be **either**:

- Mailed to the following address:  
Internal Revenue Service  
P.O. Box 42530  
Philadelphia, PA 19101-2530  
U.S.A.
- Mailed by private delivery service to the following address:  
CitiBank  
Attention IRS Lockbox Operations  
1617 Brett Road  
New Castle, DE 19720-2425

**Note:** Form 8802 will not be processed unless a user fee is paid with the form. For further information, refer to the instructions for Form 8802.

#### **References/Related Topics**

- [Certification of U.S. Residency for Tax Treaty Purposes](#)
- [Form 6166 - Certification of U.S. Tax Residency](#)
  - [Tax Treaties](#)