



# International Tax Alert

**BDO Seidman, LLP**  
Accountants and Consultants

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## ISSUE:

### NEW PROCEDURES FOR IRS CERTIFICATION OF UNITED STATES RESIDENCY

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## DATE:

The IRS recently released a new form to establish U.S. residency for claiming benefits under U.S. tax treaties. This new form will be required after March 17, 2004.

## DETAILS:

U.S. treaty partners routinely require proof of U.S. residency to secure the benefits of a U.S. tax treaty. Form 6166, *U.S. Residency Certification Letter*, is issued by the U.S. Department of Treasury and submitted to the foreign country's withholding agent or representative to certify such U.S. residency. Currently, a Form 6166 is secured upon written petition to the U.S. Treasury. This written petition has been replaced by Form 8802, *Application for United States Residency Certification*. The IRS promises that a Form 6166 or a rejection notification will be issued within 30 days of filing the Form 8802.

Form 8802 provides a uniform method of application for certification. Moreover, certain foreign countries (e.g., Spain and the U.K.) have requirements for proving U.S. residency that go beyond the "standard" requirements - Form 8802 addresses these additional requirements.

Form 8802 may also be used to apply for proof of tax status for other purposes, such as obtaining an exemption from a value added tax (VAT) imposed by a foreign country.

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