

Instructions for Form 8802

(December 2003)

Application for United States Residency Certification

Section references are to the Internal Revenue Code.



Department of the Treasury
Internal Revenue Service

General Instructions

Purpose of Form

Use Form 8802 to request certification of U.S. residency for purposes of claiming benefits under a tax treaty. You may request certification for the current and any prior calendar years.

Also use Form 8802 to obtain proof of tax status for other purposes, such as obtaining an exemption from a value added tax (VAT) imposed by a foreign country. However, in connection with a VAT request, the United States can certify only 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.

Who Is Not Eligible for Certification

Generally, you are not eligible for U.S. residency certification if, for the tax period on which your certification is to be based, **any** of the following apply.


- You did not file a required U.S. return for a prior tax year.
- You filed a return as a nonresident, including **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, **Form 1120-F**, U.S. Income Tax Return of a Foreign Corporation, **Form 1120-FSC**, U.S. Income Tax Return of a Foreign Sales Corporation, or any of the U.S. possession tax forms.
- You are not liable for tax to the United States by reason of your residence, place of incorporation, or other similar criteria. Accordingly, a U.S. limited liability company (LLC) owned by a foreign corporation, trust, or estate is not eligible for certification if it is a disregarded entity (DRE) separate from its owner or if the LLC has elected to be treated as a partnership for Federal tax purposes.
- The entity requesting certification is a grantor trust that is a foreign trust and you have not filed **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner, identifying the U.S. owner of the trust.
- The entity requesting certification is an exempt organization that is not organized in the United States.

Certification of United States Residency

Note. Generally, the United States can only certify that, for the certification year (the calendar year for which certification is requested), the applicant either filed a required U.S. tax return or was not required to file.

If you are eligible for certification, you will receive **Form 6166**, Certification of United States Residency. This form is a computer-generated letter on stationery bearing the U.S. Department of the Treasury letterhead, the U.S. Government watermark, and the facsimile signature of the Director, Customer Account Services, Philadelphia Service Center.

Note. If you receive a refund of foreign taxes paid, you may need to file an amended return with the IRS adjusting any foreign tax credit previously claimed for those taxes.

 **You cannot use Form 6166 to substantiate that U.S. taxes were paid for purposes of claiming a foreign tax credit.**

When To File

You should file Form 8802 at least 30 days before the date you need the certification of U.S. residency. If processing your application will take longer, you should be notified of the delay. If you do not receive Form 6166, a letter rejecting your application, or a notice of delay within 30 days from the date you filed Form 8802, call **215-516-7135**. This is not a toll-free number.

Where To File

Form 8802 and required attachments can be **either**:

- Faxed to the IRS at **215-516-1035** or **215-516-2485** (not toll-free numbers), or
- Mailed to the following address:

Internal Revenue Service
Philadelphia Service Center
U.S. Residency Certification
Request
P.O. Box 16347
Philadelphia, PA 19114-0447
U.S.A.


Special Rules

Attachments to Form 8802

Any attachment prepared by someone other than the person signing Form 8802 must be signed under penalties of perjury by the person preparing the attachment.

Form 8802 Filed Before Return Posted by the IRS

If your return has not been posted by the IRS by the time you file Form 8802, you will receive a request to provide a signed copy of your most recent return.

 **If you recently filed your return, it may take less time to process your application if you include the return with your Form 8802 instead of waiting for the request.**

Individuals With Residency Outside the United States

If you are in any of the following categories for the calendar year for which certification is requested, you may need to submit a statement and documentation with Form 8802.

1. You are a resident under local law of both the United States and the foreign country for which you are requesting certification (you are a dual resident).
2. You are a green card holder or U.S. citizen who filed **Form 2555**, Foreign Earned Income.
3. You are a green card holder or U.S. citizen who claimed a foreign tax credit with respect to foreign earned income on **Form 1116**, Foreign Tax Credit, instead of filing Form 2555.
4. You are a bona fide resident of a U.S. possession.

If you are in any of the above categories, you generally must submit a statement and documentation to establish why you believe you should be treated as a resident of the United States for purposes of the relevant treaty. If you are a dual resident under **1** above, your request may be denied unless you can establish that you are a resident of the United States under the tiebreaker provision in the residence article of the treaty of the country for which you are requesting certification.

Exception. You do not need to attach the above statement and documentation if you:

- Are in category **2, 3, or 4** on page 1;
- Are requesting certification for Cyprus, Hungary, India, Kazakhstan, Russia, South Africa, or Ukraine; **and**
- The country for which you are requesting certification and your country of residence are not the same.

Deceased Taxpayer

If you are filing Form 8802 on behalf of a deceased taxpayer, include proof that you are either the surviving spouse or the executor or administrator of the decedent's estate. A Form 8802 submitted on behalf of a deceased taxpayer can be submitted for the year of death or any prior year.

Note. *Proof can include a copy of a joint return filed with the decedent, or a court certificate naming you executor or administrator.*

Spain

Attach a statement to Form 8802 declaring that the applicant **either**:

- Was or will be a resident of the United States for the period for which the treaty benefit is claimed, or
- Does not have a permanent address in Spain.

United Kingdom

If you are applying for relief at source from United Kingdom (U.K.) income tax or filing a claim for repayment of U.K. income tax, you may need to complete a U.K. certification form (US/Individual 2002 or US/Company 2002) in addition to Form 8802. To determine whether you need a U.K. form and to obtain a copy, contact Inland Revenue:

- On the Internet at www.inlandrevenue.gov.uk/cnr/usdownload.htm, or
- By phoning **+44-151-210-2222** if calling from outside the U.K., or **0845-070-0040** if calling from the U.K.

Pay close attention to the date your income was paid—a new U.S./U.K. income tax treaty and new U.K. forms apply to taxes on income paid on or after May 1, 2003.

After completing the U.K. form, send it to the IRS with your completed Form 8802.

The IRS sends Form 6166 and the U.K. certification form to the U.K. for you. If you want confirmation that your Form 8802 was processed, send the original and two copies of the U.K. form and a self-addressed stamped envelope with Form 8802.

How To Claim Treaty Benefits

Send Form 6166 to the withholding agent or other appropriate person in the foreign country along with the foreign country's completed certification form, if any. However, if you are applying to the

United Kingdom for treaty benefits, you must follow the special procedures discussed earlier on this page.

Comments and Suggestions

Send any comments or suggestions about Form 8802 and its separate instructions to:

Internal Revenue Service
Office of Tax Treaty
SE:LM:IN:TT:1
1111 Constitution Avenue, NW
Washington, DC 20224
U.S.A.

Specific Instructions

If additional information is required to be submitted with Form 8802, use the space provided under line 11 or attach the information to the form.

Applicant's Name and U.S. Taxpayer Identification Number

As part of certifying U.S. residency, the IRS must be able to match the name(s) and taxpayer identification number(s) (TIN(s)) on this application to those previously verified on either the U.S. return filed for the tax period on which certification is to be based or on other documentation you provide.

There are three types of TINs.

- The TIN for an individual, including a sole proprietor, is the individual's social security number (SSN).
- The TIN for an individual who is required to have a U.S. taxpayer identification number but who does not have, and is not eligible to obtain, an SSN, is the individual taxpayer identification number (ITIN).
- The TIN for other persons, including corporations, partnerships, and estates, is the employer identification number (EIN).

Enter the applicant's name and TIN **exactly** as they appear on the U.S. return filed for the tax period(s) on which certification will be based. If the applicant was not required to file a U.S. return, enter the applicant's name and TIN as they appear on documentation previously provided to the IRS (for example, **Form 8832**, Entity Classification Election) or on documentation provided by the IRS (for example, a determination letter).

Joint return. If a joint income tax return was filed for a tax period on which certification will be based, enter the spouse's name and TIN **exactly** as they appear on the return filed.

Individual retirement arrangement (IRA). If filing Form 8802 on behalf of an IRA that is a recipient of income,

enter the name and TIN of the taxpayer for whom the IRA is being certified.

Line 2

Enter your address for the calendar year for which you seek certification. If you are an individual who lived outside the United States during that year, the special rules under **Individuals With Residency Outside the United States**, on page 1, may apply to you.

Lines 3a Through 3c

You may have Form 6166 mailed to you or to a third party (appointee). Check the appropriate box on line 3a. If you want Form 6166 mailed to an appointee, **either** complete lines 3b and 3c or attach **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization. If you are appointing more than one third party, attach Forms 8821.

You are not required to provide a phone number or a fax number on line 3c. However, providing either number authorizes the IRS to call or fax your appointee and may speed the processing of your application.

If the applicant is a partnership, S corporation (including a qualified subchapter S subsidiary (QSub)), simple trust, grantor trust, or common trust fund, each partner/shareholder/owner/participant/beneficiary must provide written authorization. See specific instructions for each entity under the instructions for line 4.

Returns and return information of a Federal, state, or local government agency may be disclosed to any person legally authorized to act for such agency. The requests for the return or return information must be made in writing on appropriate government letterhead and have the signature of a legally authorized government official. For more information, see **Pub. 686**, Certification for Reduced Tax Rates in Tax Treaty Countries.

Line 4a—Individual

If you are a **resident alien** who recently arrived in the United States and you have not yet filed a U.S. income tax return, you should provide either a copy of your current **Form I-551**, Alien Registration Receipt Card (green card), or your current **Form I-94**, Arrival-Departure Record. Instead of a copy of your green card, you can attach a statement from U.S. Citizenship and Immigration Services (USCIS) that gives your alien registration number, date and port of entry, date of birth, and classification. The Form I-94 indicates that you are a nonimmigrant. If your status has changed while in the United States, enter the eight-digit date (YYYYMMDD) your status changed on

the line provided. If your status has not changed while in the United States, enter "N/A."

If you filed **Form 1040**, U.S. Individual Income Tax Return, and you are in the United States under an "A1," "F1," "J1," "M1," or "Q1" visa, include with Form 8802:

- A statement explaining why Form 1040 was filed and
- Proof that you reported your worldwide income. Such proof must include income statements (for example, Form(s) W-2 and 1099) and a statement that you reported your worldwide income.

Dual-status U.S. resident. An individual is a dual-status U.S. resident if the individual was both a U.S. resident and a nonresident during the calendar year(s) for which certification is requested. If you are a U.S. citizen, a green card holder, or a U.S. resident due to substantial presence, you are a dual-status U.S. resident if you:

- Lost citizenship or green card holder status during the year or
- Are a U.S. resident whose residency termination date occurred during the year.

If you check the dual-status box, enter the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States during the year(s) for which certification is requested. For information on determining your period of residency, see Substantial Presence Test in **Pub. 519**, U.S. Tax Guide for Aliens.

Partial-year Form 2555 filer. Check this box if you filed a Form 2555 that covered only part of a year for which certification is requested. For each year that this applies, enter the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States.

Line 4b—Partnership

Partnerships are not considered U.S. residents within the meaning of the residence article of U.S. income tax treaties. For this reason, the partners must be certified as U.S. residents. See Pub. 686 for more information.

Include the following with Form 8802.

- The name and TIN of each partner for which certification is requested and any additional information that would be required if certification were being requested for each of those partners. With respect to a request for certification of a foreign partnership, or foreign entity treated as a partnership, that is not required to file a **Form 1065**, U.S. Return of Partnership Income, attach a representation (as described in Pub. 686) from each U.S. partner.
- Authorization (for example, Form 8821) from each partner, including all

partners listed within tiered partnerships. Each authorization must explicitly allow the third party requester to receive the partner's tax information.

- An authorization from the partnership, unless the requester is a partner in the partnership.

An **LLC** that is classified as a partnership follows the above procedures. Members of the LLC are treated as partners.

Line 4c—Trust

Domestic and foreign grantor trusts and domestic nongrantor trusts can be certified for U.S. residency. Foreign nongrantor trusts cannot be certified.

A trust is domestic if a court within the U.S. is able to exercise primary supervision over the administration of the trust and one or more U.S. persons has authority to control all substantial decisions of the trust.

Grantor trust. Include the following with Form 8802.

- The name and TIN of each owner and any information that would be required if certification were being requested for each owner.
- Authorization (for example, Form 8821) from each owner. Each authorization must explicitly allow the third party requester to receive the owner's tax information.
- An authorization from a trustee of the trust, unless the requester is a trustee in the trust.

If the grantor trust is a foreign trust, also include a copy of Form 3520-A and a copy of the foreign grantor trust ownership statement.

Domestic nongrantor trust. Include the following with Form 8802.

- The name and TIN of each beneficiary and any information that would be required if certification were being requested for each beneficiary.
- Authorizations (for example, Form 8821) from each beneficiary. Each authorization must explicitly allow the third party requester to receive the beneficiary's tax information.
- An authorization from the trustee, unless the requester is a trustee in the trust.

Group trust arrangement, described in Rev. Rul. 81-100. A group trust arrangement that has received a determination letter recognizing its exempt status under section 501(a) must attach a copy of that letter to Form 8802.

IRA. Unless you are a bank or financial institution, attach a copy of **Form 5498**, IRA Contribution Information, to the Form 8802. Include in the space for the applicant's name on Form 8802 the IRA account number and on line 6 provide the individual owner's name and TIN. Complete all other lines as if

certification is being requested for the IRA owner.

Banks and financial institutions that are trustees for IRAs can provide a bulk list, by country and year, of IRAs needing U.S. residency certification, provided the banks have authorization from the individual owners to receive the certification. For each IRA listed, the institution must also provide the individual owner's name and TIN.

Common trust fund as defined in section 584. Include the following with Form 8802.

- The name and TIN of each participant and any information that would be required if certification were being requested for each participant.
- Authorizations (for example, Form 8821) from each participant. Each authorization must explicitly allow the third party requester to receive the participant's tax information. If a pass-through entity is a participant, you must list the partners/shareholders/owners/participants/members/beneficiaries in the pass-through entity and obtain authorization from each such participant.
- An authorization from a trustee of the trust, unless the requester is a trustee in the trust.

Line 4e—Corporation

Generally, a corporation that is not incorporated in the United States will not be entitled to U.S. residency certification. However, there are exceptions for certain corporations that are treated as U.S. corporations under sections 269B, 943(e)(1), 953(d), or 1504(d).

Note. *Only Canadian and Mexican corporations are eligible to be treated as domestic corporations under section 1504(d).*

A corporation that is neither incorporated in the United States nor treated as a U.S. corporation under sections 269B, 943(e)(1), 953(d), or 1504(d), but nevertheless believes it is entitled to U.S. residency certification, must attach a detailed explanation, with documentary evidence, explaining why the corporation is entitled to certification. Prior to seeking certification, request competent authority assistance in accordance with Revenue Procedure 2002-52, 2002-31 I.R.B. 242.

Corporations requesting U.S. residency certification on behalf of their subsidiaries should attach a list of the subsidiaries and the **Form 851**, Affiliations Schedule, filed with the corporation's consolidated return.

Dual-resident corporation. If requesting certification for treaty purposes, you may not be entitled to U.S. residency certification if you are requesting certification for the other

country of residence named on line 4e. If the treaty provides that benefits are available only if the competent authorities reach a mutual agreement to that effect, request competent authority assistance in accordance with Revenue Procedure 2002-52, 2002-31 I.R.B. 242, prior to seeking certification.

Line 4f—S Corporation

S corporations are not considered U.S. residents within the meaning of the residence article of U.S. income tax treaties. For this reason, the shareholders must be certified as U.S. residents. (See Pub. 686 for more information.)

Include the following with Form 8802.

- The name and TIN of each shareholder for which certification is requested and any additional information that would be required if certification were being requested for each of those shareholders.
- Authorization (for example, Form 8821) from each shareholder. Each authorization must explicitly allow the third party requester to receive the shareholder's tax information.
- An authorization from an officer with legal authority to bind the corporation unless the requester is a shareholder in the S corporation.

Line 4g—Employee Benefit Plan/Trust

Trusts that are part of an employee benefit plan that is required to file Form 5500 must include a copy of the following with Form 8802.

- The signed **Form 5500**, Annual Return/Report of Employee Benefit Plan.
- **Schedule P**, Annual Return of Fiduciary of Employee Benefit Trust, identifying the name and TIN of the entity for which certification is being requested.

An employee plan that is not subject to the Employee Retirement Income Security Act (ERISA) or is not otherwise required to file Form 5500 must include with Form 8802 a copy of the benefit plan determination letter.

An employee plan that is not required to file Form 5500 and does not have a determination letter must provide evidence that it is entitled to certification. It must also provide a statement under penalties of perjury explaining why it is not required to file Form 5500 and why it does not have a determination letter.

Line 4h—Exempt Organization

Generally, an organization that is exempt from U.S. income tax must

attach to Form 8802 a copy of **either** the organization's determination letter from the IRS or the determination letter for the parent organization.

Exempt organizations that are not required to file and have not received a determination letter generally will not be issued a U.S. residency certification indicating that the organization is exempt. However, such organizations that have other means of proving entitlement to U.S. treaty benefits should complete Form 8802 and submit it with documentary evidence of entitlement to tax treaty benefits.

In cases where a domestic organization's exempt status is not verifiable, you still may be entitled to certification as a resident of the United States, provided you can produce evidence of your entitlement to treaty benefits. Evidence should consist of the entity's bylaws, corporate charter, trust agreement, partnership agreement, etc.

Federal, state, or local government agencies requesting U.S. residency certification that have not obtained a determination letter, private letter ruling, revenue ruling, etc., can submit in writing, on official government letterhead, a letter under penalties of perjury from a legally authorized government official that the organization is a government agency.

Line 5

If the applicant was **not** required to file a U.S. return for the tax periods on which certification will be based, check the applicable box next to **No**. If the applicant does not fit in any of the categories listed, check "Other" and on the dotted line that follows, enter the code section that exempts the applicant from the requirement to file a U.S. return.

If the applicant was **not** required to file a U.S. return and the applicant is:

- An **individual**—attach proof of income (for example, an income statement) and an explanation of why the individual is not required to file a tax return for the tax period(s) on which certification will be based.
- A **minor child** under the age of 14 whose parent(s) elected to report the child's income on their return—attach a signed copy of the **Form 8814**, Parents' Election To Report Child's Interest and Dividends.
- A **QSub (qualified subchapter S subsidiary)**—include the parent S corporation information on line 6. Attach proof of the **Form 8869** election (Qualified Subchapter S Subsidiary Election) and all other corporate requirements listed in the instructions for line 4f that apply to the parent S corporation.
- A **trust or estate**—attach an explanation of why the trust or estate is not required to file Form 1041.

- A **common trust fund**—attach a copy of the determination letter or proof that a participant is not required to file.

- A **group trust arrangement**—attach a copy of the determination letter or private letter ruling.

- A **section 761(a) election**—attach a copy of the section 761(a) election submitted with the filing of Form 1065 or a statement under penalties of perjury (as described in Pub. 686) from a general partner. Also submit a list of those partners requesting U.S. residency certification who were identified on the original section 761(a) election statement. For each partner requesting certification who is currently in the partnership but not identified on the original election, submit under penalties of perjury the name, TIN, and type of return filed. For **all** partners requesting certification, you must include all of the items listed in the instructions for line 4b.

- A **FASIT (financial asset securitization investment trust)**—include the parent C corporation information on line 6 of Form 8802. Attach a copy of the statement of election made by the parent C corporation requesting that the entity be treated as a FASIT under section 860L(a)(3), the FASIT penalties of perjury statement (as described in Pub. 686) from the parent corporation, and all of the other corporate requirements listed in the instructions for line 4e that apply to the corporate parent.

- A **foreign partnership**—submit a list, signed under penalties of perjury, of the names, TINs, and types of return filed by all partners requesting U.S. residency certification. Also include all of the items listed in the instructions for line 4b and a penalties of perjury statement (as described in Pub. 686) signed by a general partner.

- A **DRE (disregarded entity)**—include the entity's single owner information on line 6. Include with Form 8802: the owner's name and entity type (e.g., corporation, partnership), TIN, and all other certification application information required for the owner's type of entity. If the DRE is either newly formed, was established before 2001, or was established by default (no Form 8832 was filed), also include a representation (as described in Pub. 686) from the owner, signed under penalties of perjury.

Note. *If the DRE is organized outside the United States and the owner is a U.S. corporation, attach a copy of **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, filed with the owner's income tax return for the calendar year(s) for which certification is requested. If the owner has not identified the DRE on an attachment to its Schedule N, the DRE may not be certified.*

Line 6

If you answered "Yes," check the appropriate box and enter the parent's or parent organization's information. If the applicant is a **minor child**, enter the name, address, and TIN of the parent who reported the child's income.

If you answered "No," attach proof of the parent's or parent organization's income and an explanation of why the parent is not required to file a tax return for the tax period(s) on which certification will be based.

Line 7

The certification period is generally 1 year. You may request certification for both the current year and any number of prior years. If certification is requested for the current calendar year or a year for which a return is not yet required to be filed, see Pub. 686 for the penalties of perjury statement that must be provided with your application.

Enter the four-digit (YYYY) calendar year(s) for which you are requesting certification. However, see the **Exception** below.

If you entered the most recent prior year on this line, see **Form 8802 Filed Before Return Posted by the IRS** on page 1 of these instructions.

Exception. If you were a dual-status U.S. resident during any year for which you are requesting certification, enter instead the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States. You must show the specific period of residence for each year for which you are requesting certification. For information on determining your period of residency, see Substantial Presence Test in Pub. 519.

Line 8

Enter the four-digit year and two-digit month (YYYYMM) for the end of the tax period(s) for which you were **required** to file your return that corresponds to the year(s) for which you are requesting certification (the certification year).

Example 1. A Form 1040 filer who is completing Form 8802 for certification year 2003 on January 1, 2003, would enter 200112 on line 8. This is because on January 1, 2003, the 2001 Form 1040 is the latest return **required** to have been filed by an individual requesting certification for 2003.

Example 2. On May 1, 2003, the same Form 1040 filer would enter 200212 as the tax period for a certification year of 2003 (the 2002 Form 1040 was required to have been filed before May 1, 2003).

Example 3. On January 1, 2004, a Form 1040 filer completing Form 8802

for a certification year of 2001 would enter 200112.

VAT. Certification for VAT purposes can be issued only for a year for which a return was filed. Therefore, the tax period entered here must be the same as the certification year (for example, 200212 for the 2002 certification year).

Line 9

The North American Industry Classification System (NAICS) codes can be found in the instructions for your tax return (for example, Form 1120 or **Schedule C (Form 1040)**). If you do not provide a NAICS code on Form 8802 and one was not provided on the return you filed, one will not be entered automatically. Form 6166 will only be able to certify that you filed a return with a particular NAICS code if it matches the NAICS code on your return. If you provide a code that does not match, Form 6166 will state that you represent that your NAICS code is as stated on Form 8802.

Line 10

Generally, the country or countries for which certification is requested will not be identified on Form 6166. However, there are two exceptions.

- In the case of individuals who file Form 2555, or Form 1116 instead of Form 2555, for the calendar year(s) for which certification is requested, and who are requesting certification for Cyprus, Hungary, India, Kazakhstan, Russia, South Africa, and/or Ukraine, the country or countries will be identified on Form 6166.
- In the case of dual-resident corporations that are residents of Australia, Belgium, Canada (only for dual-incorporated entities), China (including dual-resident companies that would be resident in a third country under a treaty with China), Denmark, Estonia, Finland, France, Germany, India (other than for dividends), Ireland, Israel, Italy, Jamaica (other than for dividends), Kazakhstan, Latvia, Lithuania, Luxembourg, Mexico, Morocco, Netherlands, New Zealand, Pakistan, Portugal, Russia, Slovenia (only for dual-incorporated entities), Spain (other than for dividends, interest and royalties), Switzerland, Thailand, Trinidad and Tobago, Tunisia, Ukraine, United Kingdom, or Venezuela, the country will not be identified on Form 6166, but the form will prohibit its use in the dual-resident corporation's country of dual residence.

Signature

Note. An authorized representative must attach documentation (such as Form 2848, Power of Attorney and Declaration of Representative) showing authorization to sign Form 8802.

If the applicant is:

- A **minor child** who cannot sign, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."
- A **minor child** under the age of 14 whose parent(s) elected to report the child's income on Form 8814, the parent who filed Form 8814 must sign.
- A **deceased individual**, either the surviving spouse or personal representative may sign. The personal representative must attach documentation showing authorization. A personal representative can be an executor, executrix, administrator, administratrix, or anyone who is in charge of the property of the decedent's estate.
- A **partnership**, either a general partner or the partnership's authorized representative may sign.
- A **corporation** or an **S corporation**, either an officer with legal authority to bind the corporation or the corporation's authorized representative may sign.
- A **trust**, either a trustee or the trust's authorized representative may sign.
- An **estate**, the personal representative must sign. A personal representative can be an executor, executrix, administrator, administratrix, or anyone who is in charge of the property of the decedent's estate.
- An **exempt organization**, either an officer with legal authority to bind the organization or the organization's authorized representative may sign.
- An **employee benefit plan**, either an officer with legal authority to bind the plan or the plan's authorized representative may sign.

Daytime Phone Number

Providing your daytime phone number may help speed the processing of Form 8802. We may have questions about items on your application, such as the NAICS code, type of applicant, etc. By answering our questions over the phone, we may be able to continue processing your Form 8802 without mailing you a letter. If you are filing a joint application, you may enter either your or your spouse's daytime phone number.

Privacy Act and Paperwork

Reduction Act Notice. We ask for the information on this form under sections 6103 and 6109 of the Internal Revenue Code. You are required to provide the information requested on this form only if you wish to have your U.S. residency for tax purposes confirmed in order to claim certain benefits under a tax treaty between the United States and the foreign country (countries) indicated on line 10 of Form 8802. We need this information to determine if the applicant, in order to obtain benefits under a tax treaty, can be certified as a U.S. resident for tax purposes for the

period specified on the application. Failure to provide a properly completed form or required attachments will result in the applicant not being certified as a U.S. resident for the period specified on the application.

If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on the form. If you do not provide all the information requested on this form, we may not be able to honor the authorization.

We may disclose the information to the tax authorities of other countries pursuant to a tax treaty. We may disclose this information to the Department of Justice for civil and criminal litigation. We may also disclose this information to cities, states, and the

District of Columbia for use in administering their tax laws, and to the Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	52 min.
Learning about the law or the form	42 min.
Preparing the form	54 min.
Copying, assembling, and sending the form to the IRS	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A. **Do not** send the form to this address. Instead, see **Where To File** on page 1.
