

## Part III - Administrative, Procedural, and Miscellaneous

### Delay in the Effective Date of New User Fee Charges for Processing Form 8802

Notice 2006-90

#### SECTION 1. PURPOSE

The purpose of this notice is to announce a delay in the effective date of new user fee charges for processing Form 8802, Application for United States Residency Certification. The new user fee will be charged for all Forms 8802 received with a postmark date on or after November 1, 2006.

#### SECTION 2. BACKGROUND

Form 8802 is used to request Form 6166, a letter that the applicant may use as proof of the applicant's status as a resident of the United States to claim benefits under an income tax treaty or an exemption from a value added tax (VAT) imposed by a foreign country. On September 11, 2006, the Internal Revenue Service issued Revenue Procedure 2006-35, 2006-37 I.R.B. 452, which provides that the Service will begin charging a new user fee for processing Form 8802. Section 4 of Rev. Proc. 2006-35 provides that the user fee will be charged for all Forms 8802 received with a postmark date on or after October 2, 2006.

#### SECTION 3. DISCUSSION

This notice provides a delay in the effective date of new user fee charges for

processing Forms 8802. The user fee will be charged for all Forms 8802 received with a postmark date on or after November 1, 2006.

#### SECTION 4. EFFECT ON OTHER DOCUMENTS

Section 4 (Effective Date) of Rev. Proc. 2006-35 is modified accordingly.

#### SECTION 5. EFFECTIVE DATE

This notice is effective September 28, 2006.

#### SECTION 6. DRAFTING INFORMATION

The principal author of this notice is Quyen P. Huynh of the Office of Associate Chief Counsel (International). For further information regarding this notice contact Ms. Huynh at (202) 622-3880 (not a toll-free call).