

## Part III

### Administrative, Procedural, and Miscellaneous

26 CFR 601.702: Publication, public inspection, and specific requests for records.  
(Also: Part I, Section 6103(p)(2))

Rev. Proc. 2007-22

#### SECTION 1. PURPOSE

This revenue procedure modifies the payment procedures for user fees applicable to the processing of Form 8802, Application for United States Residency Certification, to allow for the electronic payment of such fees effective April 2, 2007.

#### 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.

Rev. Proc. 2006-35, 2006-37 I.R.B. 434, announced that a new user fee charge will apply to process all requests for residency certification on Form 8802. Section 3.01

of the revenue procedure describes the fee schedule, and section 3.02 provides that the fee must be paid by check or money order to the United States Treasury in U.S. dollars.

Notice 2006-90, 2006-42 I.R.B. 688, modified Rev. Proc. 2006-35, by delaying the effective date of the user fee charge for processing Form 8802 until November 1, 2006.

Recognizing the administrative advantages to both taxpayers and the IRS of alternative payment methods, the IRS is making arrangements to allow for the electronic payment of these fees.

### SECTION 3. PROCEDURES

Effective for Forms 8802 submitted on or after April 2, 2007, payment of user fees for Form 8802 may be made electronically to the IRS. The specific instructions for making payments electronically will be included in the next version of Form 8802 and its accompanying instructions, to be issued in March 2007. All further changes and modifications to these payment procedures will be reflected in Form 8802 and its accompanying instructions.

### SECTION 4. INQUIRIES

For information regarding processing of Form 8802 and the user fees, contact Mr. Robert Hergenhan of Wage and Investment, Customer Account Service, Accounts Management at (215) 516-6685 (not a toll free call).

### SECTION 5. EFFECT ON OTHER DOCUMENTS

Effective February 9, 2007, Rev. Proc. 2006-35, as modified by Notice 2006-90,

is further modified.

#### SECTION 6. EFFECTIVE DATE

This revenue procedure is effective February 9, 2007.

#### SECTION 7. DRAFTING INFORMATION

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