

# IRS News Release

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## IRS Announces User Fee for U.S. Residency Certification

IR-2006-139, Sept. 5, 2006

WASHINGTON — The Internal Revenue Service will begin charging user fees for processing Form 8802, Application for United States Residency Certification, for all Form 8802 applications received with a postmark date on or after October 2, 2006. These fees were announced in [Revenue Procedure 2006-35](#), which will be published in Internal Revenue Bulletin (IRB) 2006-37 dated Sept. 11, 2006.

[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.

A single Form 8802 can be used to request multiple Forms 6166. The initial user fee of \$35 covers a single Form 8802 requesting up to 20 Forms 6166 for a single Taxpayer Identification Number (TIN), regardless of the country for which certification is requested or the tax period to which the certification applies. An additional \$5 covers up to 20 additional Forms 6166 on the same Form 8802. Applicants are therefore advised to include all Forms 6166 requests on a single Form 8802 to avoid a new \$35 user fee charge for processing a second Form 8802 application.

The following fee schedule applies based on the number of Forms 6166 requested per Form 8802:

- 1 to 20 — \$35.00
- 21 to 40 — \$40.00
- 41 to 60 — \$45.00
- 61 to 80 — \$50.00

The IRS implemented the Form 8802 user fee pursuant to an Office of Management and Budget directive instructing federal agencies to charge fees reflecting the full cost of goods or services that “convey special benefits to recipients beyond those accruing to the general public.”

Increases in other IRS user fees were announced in [IR-2005-144](#) on Dec. 19, 2005.