

MEMO# 31555

January 11, 2019

IRS Reopens Residency Certification Process

[31555]

January 11, 2019 TO: ICI Members

ICI Global Tax Committee

Tax Committee SUBJECTS: Tax RE: IRS Reopens Residency Certification Process

While the IRS remains closed during the partial government shutdown, the IRS announced[\[1\]](#) that it will reopen certain user fee-based services. Such services include providing a letter needed by some taxpayers to certify their residency in the United States for certain tax treaty benefits. The other fee-based services that will open include the Income Verification Express Service (IVES) program and requests for photocopies of tax transcripts.

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[Attachment](#)

endnotes

[\[1\]](#) Attached is “IRS Statement – IRS Reopens IVES, Some Fee-based Programs,” dated January 9, 2019.