

## **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.

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