

**MEMO# 32216**

February 18, 2020

## **For Your Review: DRAFT Letter to IRS on Form 8802, Application for United States Residency Certification**

[32216]

February 18, 2020 TO: ICI Global Tax Committee  
Tax Committee RE: For Your Review: DRAFT Letter to IRS on Form 8802, Application for United States Residency Certification

The IRS, pursuant to [The Taxpayer First Act of 2019 \(TFAO\)](#), has requested public feedback on how the IRS can become a more taxpayer friendly agency. TFAO aims to expand and strengthen taxpayer rights and to reform the IRS by requiring it to develop a comprehensive customer service strategy, modernize its technology, and enhance its cyber security.

The draft letter recommends changes to improve Form 8802 and the process for issuing Certificates of Residency to taxpayers. The letter describes that improvements are critical to the ability of US investors to obtain treaty benefits to which they are entitled. Specifically, ICI recommends that the IRS:

1. Accelerate the availability of Forms 6166.
2. Permit electronic filing of Forms 8802, which will both reduce filing times and processing errors.
3. Improve communications between filers and the IRS regarding processing delays and rejections.
4. Permit filers to pay for multiple taxpayers with single electronic payment.

The IRS has informally requested stakeholder comments by the end of February. Please review the attached draft letter and provide any comments to me at [katie.sunderland@ici.org](mailto:katie.sunderland@ici.org) or 202-326-5826 by Thursday, February 27, 2020.

Katie Sunderland  
Assistant General Counsel

## [Attachment](#)

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