

MEMO# 33177

March 11, 2021

IRS Form 6166, Certification of US Tax Residency - Status Update

[33177]

March 11, 2021 TO: ICI Members

ICI Global Members

ICI Global Tax Committee

Tax Committee SUBJECTS: International/Global

Tax RE: IRS Form 6166, Certification of US Tax Residency - Status Update

The Investment Company Institute was recently informed by the Internal Revenue Service (IRS) that as of mid-February, approximately 4% (1,150) of the Forms 8802, Application for US Residency Certification, received before November 30, 2020, are in suspense awaiting additional information. Letters should have been issued requesting any required outstanding information.

The IRS also confirmed that there are procedures^[1] in place to allow staff to issue certifications to Form 1120-RIC filers that submit a signed copy of a tax return and are otherwise eligible. If a customer has not received its certification, it should be advised to call the US Certification phone number line (267) 941-1000 and select the US residency option for a status check. The examiners staffing the phone lines should be able to reprint the certifications if warranted.

We will discuss these issues at the tax committee meeting on Thursday, March 18th.

Katie Sunderland
Assistant General Counsel

endnotes

^[1] See [IRM 21.8.4.4.11\(2\)](#).