

MEMO# 15888

April 10, 2003

FORM 6166, U.S. RESIDENCY CERTIFICATION LETTER

[15888] April 10, 2003 TO: INTERNATIONAL COMMITTEE No. 25-03 TAX MEMBERS No. 24-03 TRANSFER AGENT ADVISORY COMMITTEE No. 39-03 RE: FORM 6166, U.S. RESIDENCY CERTIFICATION LETTER The IRS is currently requiring that all requests for Form 6166, United States Residency Certification, specify the country requesting certification of U.S. residency. If a Form 6166 will be filed with Spain, the request must include a penalty of perjury statement. If a Form 6166 will be filed with the United Kingdom, the request must be accompanied by a completed UK Form FD13 (available at http://www.inlandrevenue.gov.uk/cnr/usdownload_2002.htm), and the Form 6166 will be sent directly to the UK tax authority. The IRS is currently drafting a new form to be used to request Form 6166. Attached is a draft of this new form, Form 8802, and its instructions. We understand that this draft is being reviewed and may be changed prior to its issuance. If you have any comments on the draft, please contact the undersigned, at dorlin@ici.org or 202/371-5436. The IRS hopes to have Form 8802 published this Summer. David Orlin Assistant Counsel Note: Not all recipients receive the attachment. To obtain a copy of the attachment, please visit our members website (<http://members.ici.org>) and search for memo 15888, or call the ICI Library at (202) 326-8304 and request the attachment for memo 15888. Attachment (in .pdf format)