

**MEMO# 34097**

April 6, 2022

# **IRS Form 8802, Application for US Tax Residency Certificate - Proof of Filed Tax Return**

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TO: ICI Members

Global Tax Committee

Tax Committee SUBJECTS: International/Global

Tax RE: IRS Form 8802, Application for US Tax Residency Certificate - Proof of Filed Tax Return

Effective April 4, 2022, [IRS Form 8802](#) applicants, who receive a request from the IRS for a signed copy of their most return tax return, will only need to submit a signed copy of the current year base income tax return (i.e., the tax return without accompanying forms, schedules, or attachments). The requirement to provide a full tax return was new to the 2022 application cycle and caused significant delays for funds as IRS Form 1120-RIC is paper filed (and can include hundreds of pages schedules/attachments) and typically not posted prior to submission of IRS Form 8802. This policy will be in effect for two years during which the IRS will monitor compliance to determine whether to extend the policy.

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