

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b>		JOB NUMBER <b>N1-058-08-4</b>	
TO: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received <b>11/14/07</b>	
1. FROM (Agency or establishment) Department of the Treasury		<b>NOTIFICATION TO AGENCY</b>  In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
2. MAJOR SUBDIVISION Internal Revenue Service			
3. MINOR SUBDIVISION Wage and Investment Division U.S. Residency Certification (U.S. CERT)			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor	5. TELEPHONE NUMBER (202) 283-9291	DATE <b>31/05/07</b>	ARCHIVIST OF THE UNITED STATES <i>Alber W...</i>
6. AGENCY CERTIFICATION I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>3</u> page(s) are not needed now for the business for this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,  <input checked="" type="checkbox"/> is not required <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE <b>11/6/2007</b>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W. Bennett</i> Daniel W. Bennett		TITLE IRS Records Officer National Office, OS:A:RE:L Washington, DC 20224
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION  <b>Update</b> to IRM 1.15.29 Records Control Schedule for Service Center Operations, Item 418  1.) See attached new Item 418 for U.S. Residency Certification (U.S. CERT) system  2.) IRS requests a one-time transfer of approximately 150 cubic feet of Forms 8802, closed in Calendar Years 2006 and 2007, to the Philadelphia FRC. This alleviates the current backlog of material on-site.  <b>Future IRS Updates:</b> * Add U.S. CERT to Alphabetical Listing at end of Schedule * Add Form 8802 (Application for United States Residency Certification) to Alphabetical and Forms Listing	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
<i>12 4/4/08 copies sent to agency, NWML, FCR</i>			

IRM 1.15.29, Item 4

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**U.S. Residency Certification (U.S. CERT)****Background:**

*Many foreign countries withhold tax on certain types of income paid from sources within those countries to residents of other countries. An income tax treaty between the United States and a foreign country often reduces the withholding rates (sometimes to zero) for certain types of income paid to residents of the United States. This reduced rate is referred to as the treaty-reduced rate.*

*Many U.S. treaty partners require the IRS to certify that the person claiming treaty benefits is a resident of the United States for federal tax purposes. The IRS provides this residency certification on Form 6166, a letter of U.S. residency certification.*

*Form 8802, Application for United States Residency Certification is used by the public to request Form 6166. Form 6166 is a computer-generated letter printed on stationary bearing the U.S. Department of Treasury letterhead, and the facsimile signature of the Field Director, Philadelphia Accounts Management Center.*

*The process for issuing a certification for tax residency should be completed and final response initiated within 30 calendar days of the earliest IRS received date. Form 8802 application(s) are not processed, however, until the user fee is paid. If the IRS is unable to complete the Form 8802 processing within 30 days, the applicant must be notified of the delay and continue to receive interim letters every 30 days until the certification is issued or until IRS has determined that the certification application needs to be rejected (i.e. IRS records indicate that the applicant is required to file a return but failed to, or filed as a nonresident). After the IRS issues a rejection letter to the applicant, the case is considered closed.*

**Description:**

U.S. CERT is a database application that processes Forms 8802 and validates U.S. residency in order to generate official Form 6166 letters for those entities (domestic and international) who wish to claim benefits under a tax treaty or to obtain exemption from a value added tax (VAT) imposed by a particular foreign country.

This application was formerly known as Foreign Certification Form 6166 (FOR CERT).

**a. Inputs:**

Form 8802, Application for United States Residency Certification, and any necessary attachments used by the public to request Form 6166, a letter of U.S. residency certification for purposes of claiming benefits under an income tax treaty or an exemption from a value added tax (VAT) imposed by a foreign country.

**Disposition:** Temporary. Cut off at end of calendar year in which case is closed (application is accepted or rejected). Closed files may be retired to Federal Records Center on a quarterly basis, as volume warrants. Destroy 6 years, 3 months after cutoff.

**b. System Data:**

Maintains data obtained from Forms 8802 and associated documents for the purpose of validating U.S. residency in order to generate official Forms 6166 letters. Data includes applicant name and address, taxpayer identification number, third party appointee's information, applicant (tax) status, calendar year of request, purpose of the certification, and penalty of perjury statement.

**Disposition:** Temporary. Retain on-line 18 months after case is closed (application is accepted or rejected). Maintain archived copy off-line for an additional 10 years, then delete.

**c. Outputs:**

Includes Forms 6166 and other correspondence with applicants, such as interim letters notifying applicants of a delay in processing, and certification rejection letters.

	<p><b>Disposition:</b> Temporary. Destroy when superseded, obsolete or no longer needed, whichever is later.</p> <p><b>d. System Documentation:</b></p> <p>Codebooks, records layout, user guide, and other related materials.</p> <p><b>Disposition:</b> Temporary. Delete/destroy when superseded or obsolete.</p>		
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