

SUPPORTING STATEMENT
1545-1817
(Form 8802)

15648. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Campus. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. Corporation, U.S. partnership, or resident of the United States for purposes of taxation.

15649. USE OF DATA

The IRS uses this data to certify that the person claiming treaty benefits is a resident of the United States for Federal tax purposes. The entity would use this application for United States Residency Certification. The entity would receive Form 6166 from the IRS. This form is then submitted to the foreign tax authority and the entity would receive the tax treaty rate of taxation.

15650. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no plans to provide electronic filing because electronic filing is not appropriate for the collection of information in this submission.

15651. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

15652. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

There are no small entities affected by this collection.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Form 8802 is used to request Form 6166, a letter of U.S. residency certification for purposes of claiming benefits under an income tax treaty or VAT exemption. Consequences of less frequent collection on this program will prevent the substantiation that U.S. taxes were paid for purposes of claiming a foreign tax

credit.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 8802.

In response to the **Federal Register** Notice dated January 20, 2015, (80 FR 2780), we received no comments during the comment period regarding Form 8802.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Business Master File (BMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.046-Customer Account Data Engine Business Master File. The Internal Revenue Service PIA's can be found at <http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for

social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The Form 8802 burden estimate is as follows:

| | <u>Hours</u> | <u>per Responses</u> | <u>Total Responses</u> | <u>Number of Response</u> | <u>Time</u> |
|------------------------|----------------|----------------------|------------------------|---------------------------|-------------|
| Estates and Trusts | 39,040 | 3.63 | 141,715 | | |
| Employee Benefit Plans | 42,293 | 3.63 | 153,524 | | |
| Exempt Organizations | <u>48,799</u> | 3.63 | <u>177,141</u> | | |
| Total | <u>130,132</u> | | <u>472,380</u> | | |

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no, estimated annual cost burden to respondents.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing Form 8802. We estimate that the cost of printing the form is \$2,000.

15. REASONS FOR CHANGE IN BURDEN

There are no current plans to change the form previously approved by OMB. However, we are updating the number of responses, as a result of updated filing estimates. The change in filing estimates will result in an increase of 30,132 annual responses and a total estimated burden increase of 109,380 hours.

We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

There are no exceptions to the certification statement.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.