

**Major Changes to Form 8802,  
Application for United States Residency Certification  
(Rev. 9-2006)**

We revised Form 8802 to add the user fee voucher on page 3. The user fee is effective for all Forms 8802 received with a postmark date on or after October 2, 2006. (Revenue Procedure 2006-35)

**Page 1**

Line 3a – We revised the text to "Mail Form 6166 to the following address:"

Line 4a – We changed "Sole proprietor" to the last checkbox.

**Page 2**

We moved line 5 from page 1 to page 2.

Line 7 – We added a second sentence, "If certification is for the current calendar year, a penalties of perjury statement is required."

Line 10 – We moved the table listing the countries from line 10 to page 3, as part of the user fee voucher, and renumbered line 11.

Signature line – we added a separate line for "Date."

**Page 3**

Page 3 is the User Fee Voucher. The table of countries with which the U.S. has an income tax treaty (formerly line 10) was used to form the main block of the voucher. We added Applicant name, TIN, Appointee name, TIN, and certification year. We also added a block "For IRS use only" where the amount of the payment received and the date verified is entered.

Line 11 - We added three countries to the list of countries with which we have income tax treaties. They are Bangladesh, Sri Lanka, and Uzbekistan. We also revised Slovakia to Slovak Republic.

Lines 12 a, b, c, and 13 are used to compute the amount of the user fee.