

Justification Statement

- 1) On page 1, a "What's New" item was added for the new section on "Teaching or research activities".
- 2) On page 3, there is a new address under "Mail or private delivery service".
- 3) On page 3, there are two new fax numbers under "Fax".
- 4) On page 3, per the request of Processing in Philadelphia, a new paragraph was added for "payments received in consideration of teaching or research activities" at the end of the section "Individuals With Residency Outside the United States".
- 5) On page 3, under the second bullet of the section "Exceptions," three more countries were added to the list of countries, per the request of Associate Chief Counsel International.
- 6) On page 4, under "United Kingdom," the second bullet was updated to reflect the new U.K. telephone numbers.
- 7) On page 4, the "Note" under "Foreign Claim Form" was updated to reflect the new telephone number.
- 8) On page 4, under "Foreign Claim Form" the telephone number in the "Note" was changed.
- 9) On page 4, under the section "Form 8821, Taxpayer Information Authorization, and Form 2848, Power of Attorney and Declaration of Representative" deleted "Student Attorneys" and "Student CPAs" and added "Registered Tax Return Preparer" to conform to the changes made on Form 2848.
- 10) On page 5, under Line 4a. Individual, rearranged the paragraphs to follow the sequence of the check boxes on line 4a. of Form 8802. In addition, revised some of the headings and text in the section and deleted the "A1" visa in the "student, teacher, or trainee" section.
- 11) On page 6, under the section "Common trust fund as defined in section 584" in the second paragraph of item 3, the reference to Rev. Rul. 81-100 was updated to reflect Rev. Rul. 2011-1 which modified Rev. Rul. 81-100.
- 12) On page 9, under "Line 8. Tax Period(s)", added text to the first paragraph to clarify the meaning of "Tax Period". In addition, added a new paragraph after Example 3 to address taxpayers who are not required to file a tax return.
- 13) On page 9, added a new applicant to Table 2 (second entry), to reflect an individual claiming treaty benefits for teaching/research activities.
- 14) On page 12, under "Comments and Suggestions" the office symbols for the Office of Tax Treaty changed to SE:LB:IN:CA&IC:9.