

# Application Instructions for Form 8802

**\*\*\*Updated August 12, 2025\*\*\***

The IRS will begin accepting Form 8802 applications for calendar year 2026 on **December 1, 2025**. Requests that are postmarked earlier than December 1<sup>st</sup> will be returned to the sender. Current or prior year requests may be submitted at any time.

Under normal circumstances the IRS forecasts a 45-day processing timeline for mailing of the applicant's Form 6166 certificates. For questions regarding an application the IRS may be reached at (267) 941-1000 (not a toll-free number) by selecting the "U.S. residency" option at the voice menu.

## **1. Print all application materials from your Form8802.com download or email confirmation:**

- **REQUIRED:** Form 8802 (for applicant)
- **REQUIRED:** Penalty of Perjury statement(s) (for applicant and for each partner/shareholder/beneficiary, if applicable)
- **OPTIONAL:** Form 8821 and/or Form 2848 (for each representative authorized to receive application information)

## **2. Sign and Date all application materials**

As of October 17, 2023 the IRS accepts electronic signatures (e-Signatures) for Form 8802 only. Digital signatures are not accepted on Form 8821 or Form 2848. **We offer automatic signature population to individual (1040) applicants who have not elected an authorized representative.**

>> One (1) **Form 8802** must be signed by the Applicant or Applicant-authorized representative ("Applicant Signatory") and, if applicable, the Applicant's Spouse. To determine who has authority to sign Form 8802 on behalf of the applicant, refer to form instructions on Page 15, Table 3 at <http://www.irs.gov/pub/irs-pdf/i8802.pdf>.

>> One (1) **Penalty of Perjury (POP) Statement** must be signed by the same Applicant Signatory who signed Form 8802. If married filing jointly, an *individual* Applicant's Spouse must also sign. For *entity* applicants, each Shareholder, Partner, Owner, Beneficiary, parent company Representative must sign a POP statement. Any individual assigned to receive tax information must sign a POP statement.

>> If an additional individual is authorized to receive tax information: one (1) **Form 8821** must be signed by both the applicant and by the applicant-appointed designee.

>> If the appointed individual is further authorized to represent the applicant before the IRS: one (1) **Form 2848** must be signed by both the applicant and by the applicant-appointed representative.

## **3. Provide Method of Payment (User Fee) for direct IRS Processing**

Payment and application materials must be sent directly from the applicant to the IRS. The user fee for an *individual* applicant is **\$85.00** per each Form 8802. The user fee for an application by each *non-individual* applicant (e.g. partnership, trust, S-Corporation, etc) is **\$185.00** per each Form 8802.

These user fees apply regardless of the number of countries for which certification is requested or the number of tax years to which the certification applies.

If paying by **check or by money order**, indicate the appropriate amount in U.S. dollars and make payable to **UNITED STATES TREASURY**. If submitting multiple Forms 8802 the applicant may submit a single check or money order payment to cover the aggregate amount of the user fees.

*Alternatively:* electronic payment (e-payment) for the IRS application fee is available at <https://pay.gov/public/form/start/12164322>. You will need to upload a signed copy of your Form 8802 in order to receive the electronic payment confirmation number. **The IRS does not process any application submitted in this portal.** The payment confirmation number must be recorded at the top of Form 8802 before the application is submitted via any method described below.

<b>Form 8802</b> (Rev. November 2018) Department of the Treasury Internal Revenue Service		<b>Application for United States Residency Certification</b>  ▶ See separate instructions.		OMB No. 1545-1817
<b>Important.</b> For applicable user fee information, see the Instructions for Form 8802.				
<input type="checkbox"/> <b>Additional request</b> (see instructions)		<input type="checkbox"/> <b>Foreign claim form attached</b>		
<b>Electronic payment confirmation no.</b> ▶		<b>ENTER CONFIRMATION NUMBER HERE</b>		
Applicant's name		Applicant's U.S. taxpayer identification number		

#### 4. **Submit** application materials by USPS/Certified Mail, Private Delivery Service, or by fax

Include the payment along with all required forms via the applicable method below:

If sending via **USPS** and paying  
**by CHECK or MONEY ORDER**,

Mail to:  
Internal Revenue Service  
US Residency Certification  
Philadelphia, PA 19255-0625

If sending via **USPS** and paying  
**by E-PAYMENT**

Mail to:  
Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0625

If sending via **PRIVATE DELIVERY**  
(= FEDEX/UPS/DHL):

Mail to:  
Internal Revenue Service  
2970 Market Street  
BLN# 3-E08.123  
Philadelphia, PA 19104-5016

*Alternatively:* up to ten (10) Form 8802 applications may be faxed to the IRS within a single transmission. **IRS fax is only available with e-payment, do not mail a check separately.** Each fax may include no more than 100 pages including all required attachments. It is required to include a cover sheet stating the number of pages in the transmission. The following fax numbers are available.

- **(877) 824-9110** within the United States only, toll-free.
- **(304) 707-9792** inside or outside the United States, not toll-free.

**NOTE:** Application processing time may be expedited by sending a copy of the latest income tax return along with the application materials. Write **"COPY — do not process"** on the provided tax return. For a new entity that has not yet filed a return, include a copy of the entity's formation documents.