

IRS FORM 6166 (CERTIFICATION OF U.S. TAX RESIDENCY) — WHAT YOU NEED TO KNOW



“Companies need Form 6166 to claim income tax treaty and other tax benefits while doing business in foreign countries.”

WHAT IS IRS FORM 6166?

IRS Form 6166 is a letter printed on U.S. Department of Treasury stationery that certifies that a person or company is a United States resident for purposes of the income tax laws of the United States for the fiscal year indicated on the Form.

WHY DO I NEED ONE?

Companies need Form 6166 to claim income tax treaty and other tax benefits while doing business in foreign countries. Many U.S. tax treaty partners require this proof of U.S. residency from the IRS when a person or business entity is claiming income tax treaty benefits. Form 6166 is also used to claim exemption from a VAT (Value Added Tax) imposed by a foreign country.

WHAT DO I NEED TO DO?

Taxpayers must use IRS Form 8802 to request the Form 6166 to show certification of U.S. tax residency. Only authorized representatives of a business entity can sign Form 8802 — i.e., officers, executives or partners of the business entity. The IRS also requires specific documentation for particular types of entities. [Request an IRS Form 6166.](#)

Further, in order to use Form 6166 in a foreign country, it must first be legalized (“authenticated”). This is a process in which various signatures or seals are placed on a legal or public document to verify the origin of the document and the authority of any signatures or seals. If the country in which your Form 6166 is to be used is a party to the Hague Convention (Hague Convention of 5 October Abolishing the Requirement of Legalization for Foreign Public Documents) you can use a more streamlined process known as Apostille.

However, every request for an Apostille or Authentication is complicated by the requirements of the destination country’s Consulate. [Learn more about Authentications and Apostilles.](#)

Foreign government requirements vary greatly and often change without notice. CT is on top of all Consular rules and requirements, and we learn of any changes quickly. We know each foreign Consulate’s turn-around times and requirements for copies of documents, translations, the intricacies of their application forms, and other nuances.

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This information is not intended to provide legal advice or serve as a substitute for legal research to address specific situations.

CT can manage your Authentications and Apostilles from start to finish

CT Corporation offers a seamless solution to the time-consuming process of Apostille or Authentication.

We will:

- › Advise you on what to prepare down to the last detail to ensure your successful submission
- › Prepare all forms on your behalf
- › Calculate and advance any filing fees, so you only need to cut one check to CT
- › Manage and monitor your requests
- › Deliver and pick up the forms in person
- › Handle bulk orders for multiple forms



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LEARN MORE

Learn how CT can help you manage your Authentications and Apostilles for your company’s IRS Forms 6166. Contact your CT representative or call us at 844-821-5254.

Join the conversation. Follow us on [Twitter](#), [LinkedIn](#), [Google+](#) and [Facebook](#).

ADDITIONAL RESOURCES

The following websites provide additional information.

Hague Conference on Private International Law <https://www.hcch.net/en/instruments/specialised-sections/apostille>

U.S. Department of State <https://travel.state.gov/content/travel/en/legal/travel-legal-considerations/international-judicial-asst/authentications-and-apostilles.html>

Request IRS Form 6166 <https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-us-tax-residency>

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