



CERTIFICATION PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 5/11/2005

Taxpayer: [REDACTED]

TIN: [REDACTED]

Tax Year: 2004

Tax-Certification

Sample

I certify that the above named S Corporation has filed a Form 1120S, U.S. Income Tax Return for an S Corporation, for the tax year specified above. No views are expressed about the U.S. filing status of any of the shareholders of the above-named S Corporation. Form 1120S shows the business activity code and business activity of the [REDACTED]

VAT ONLY, NOT APPLICABLE TO INCOME TAXES

[REDACTED]
Field Director, Philadelphia Accounts Management Center

Information

regarding the Tax-Certificate “Form 6166” required for the reclaim of the German Value Added Tax.

You may ask the IRS to extend such a Tax-Certificate. The address is:

**IRS - Philadelphia Service Center
Foreign Certification Request
P.O. Box 16347
Philadelphia, PA 19114-0447**

The fax-numbers of that certification unit are:

**(215) 516-1035
(215) 516-3412**

The IRS says:

Certification requests are processed in the order received. Certifications are usually issued within 30 days of the request. If certification is not received within that time, applicants can call the certification unit at (215) 516-7229.

Form 8802 is used to request Form 6166, a letter that the applicant may use as proof of the applicant's status as a resident of the United States to claim benefits under an income tax treaty or an exemption from a value added tax (VAT) imposed by a foreign country.

A single Form 8802 can be used to request multiple Forms 6166. The initial user fee of \$35 covers a single Form 8802 requesting up to 20 Forms 6166 for a single Taxpayer Identification Number (TIN), regardless of the country for which certification is requested or the tax period to which the certification applies. Applicants are therefore advised to include all Forms 6166 requests on a single Form 8802 to avoid a new \$35 user fee charge for processing a second Form 8802 application.

See the form 8802 at: <http://www.irs.gov/pub/irs-pdf/f8802.pdf>

See the instructions at: <http://www.irs.gov/pub/irs-pdf/i8802.pdf>

You may also go to www.irs.gov , and enter "Form 6166" in the "search"-field,

or click left “**Forms and Publications**”, than click on “**Form and Instruction number**” and choose within the following list for “**Form 8802 Application for U.S. Residency Certification**”.