

United Kingdom/United States of America Double Taxation Convention (SI 1980 Number 568).

- **Application for relief at source from United Kingdom income tax**
- **Claim to repayment of United Kingdom income tax**

This form is for use by a US domestic corporation or unincorporated concern receiving INTEREST or ROYALTIES arising in the UK.

- Please give **all** the information requested in this form and attach supporting documents where necessary. Use the **Guidance Notes for form US/Corporation** to help you. If you need more room, attach a separate sheet. Remember to sign the **declaration** in Part 5, giving details of the capacity in which you sign.
- If you claim repayment on behalf of the corporation or concern, attach the **tax deduction certificates** (originals, not photocopies).
- After completion, the form US/Corporation **must** be sent to the **United States Internal Revenue Service, US Residency Certification Unit, PO Box 16347, Philadelphia PA 19114-0447.**
NOTE: *In making this application/claim, which needs the certification of the US Internal Revenue Service, you are consenting to the transmission of a US Form 6166 for the applicant/claimant to the UK Inland Revenue.*
- If you need help with this form, please write to **Inland Revenue - Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.** Or phone us during UK office hours, Monday to Friday. Our number is **+ 44 115 974 1945** if calling from outside the UK, or **0115 974 1945** if calling from the UK.

Part 1 Details of the US corporation/concern and tax adviser (if any)

Full name of the US corporation/concern

Full registered address (do not use 'care of' address)

Telephone number _____

Fax number _____

Reference (if any) _____

Details of tax adviser (if any) or other authorised person whom the Centre for Non-Residents may contact about the information given on this form. See Guidance Note 8.

Name and address of adviser etc.

Telephone number _____

Fax number _____

Reference (if any) or contact name _____

- Please give
- the corporation's US Employer's Identification Number,
 - the location of the Service Center where the corporation's latest tax return was filed, *and*
 - the date on which it was filed.

- If the corporation files a consolidated tax return in the United States, please give:
- the name of the parent corporation, *and*
 - its Employer's Identification Number.

For use by the United States Internal Revenue Service, US Residency Certification Unit

Please affix your official stamp and attach form 6166. Then send this form to Inland Revenue – Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England, NG2 1BD. You may wish to take a copy of this form for your records.

Please '✓'

Form 6166 attached.

Official Stamp

Part 2 Questions about the US corporation

■ Please answer the following questions about the US corporation. If you are completing this form on behalf of a US pension fund, US partnership or LLC, please answer the questions as they apply to the concern. See *Guidance Note 2*.
“✓” where appropriate

1 Is it a corporation created or organised in or under the laws of the United States? Yes No

2 Where is the corporation's business managed and controlled?
Give name of State if in the United States.

3 Is this the corporation's first application of this kind? Yes No

4 Is the corporation engaged in any trade or business, or does it perform independent personal services, from a permanent establishment or fixed base situated in the United Kingdom? Yes No

If "YES", give full details on a separate sheet, including the name and reference number of the UK tax office dealing with the permanent establishment or fixed base.

5 Is there any relationship between the corporation and the United Kingdom payer of the income, other than that of payee and payer? Yes No

If "YES", give full details on a separate sheet.

6 Is 25% or more of the corporation's capital owned directly or indirectly by one or more persons who are not resident individuals and not nationals of the United States? Yes No

If "YES", answer question 7 also.

Answer the next question if you have answered "YES" to question 6.

7 a Is the corporation's United States tax liability in respect of the interest or royalties substantially less than that generally imposed on corporate profits? Yes No

b Does the corporation receive more than 80% of its gross income from sources outside the United States? Yes No

c If the answer to either 7a or 7b is "YES", is more than 75% of the corporation's capital directly or indirectly owned by:
a US corporation which receives 20% or more of its gross income from sources within the United States? Yes No

or

a corporation (other than a US corporation) which by reference to section 415 of the United Kingdom Income and Corporation Taxes Act 1988 would **not** fall to be treated as a close company? Yes No

or

a United Kingdom resident company in which more than 50% of the voting power is controlled, directly or indirectly, by individuals who are residents of the United Kingdom? Yes No

Answer the next question if you are completing this form on behalf of a **partnership or trust**.

8 a Is the income subject to United States tax **as the income of a resident** in its hands? If "NO", answer question 8b. Yes No

b Is the income subject to United States tax **as the income of a resident** in the hands of all the partners/participants or beneficiaries? If "NO", give on a separate sheet the names and addresses of all the partners/participants or beneficiaries who are not so taxed, with the percentage(s) of income attributable to each. Yes No

Part 3 Application for relief at source from UK income tax

- Complete Part 3.1, 3.2 or 3.3 as appropriate to apply on behalf of the corporation for relief at source from UK income tax.

Part 3.1 Interest from listed UK securities

- Complete the columns below, giving the information requested.

Amount and full title of listed security	Name and address in which security is registered	Reference number of account in Registrar's records and any special designation (See Guidance Note 6)	Due date(s) of the interest

Part 3.2 Interest from all other loans

- Complete the columns below, giving the information requested.

Name and address of the UK payer of the interest	Date of the loan agreement*	Amount of the loan	Due date(s) of the interest

* Please send a copy of the loan agreement(s) to the UK Inland Revenue. See Guidance Note 6.

Part 3.3 Royalties (other than royalties from natural resources, films and radio or TV tapes)

- Complete columns A to C as appropriate, giving the following information. See Guidance Note 7.

For copyright royalties on literary, dramatic, musical or artistic works

- Enter in **column A** a full description of the royalties.
- Enter in **column B** the date of the **licence agreement** between the corporation and the UK payer.
- Enter in **column C** the **payer's** name and address.
If payments are made **through** or **by** an agent in the UK, also enter the agent's name and address.

For other royalties

- Enter in **column A** a full description of the royalties
- Enter in **column B** the date of the **licence agreement** between the corporation and the UK payer **and attach a copy of the licence agreement.**
- Enter in **column C** the name and address of the UK payer of the royalties.

Column A	Column B	Column C

Is the corporation the **originator** of the work or product that has been licensed to the UK? Yes No (*'✓' as appropriate*)
If "NO", please attach a copy of the licence, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.

Repayment of UK tax deducted from income payments already made

- If the corporation has already received payments of the income from the source(s) you have shown above, please complete **Part 4** of this form to claim repayment of the UK tax deducted. Then complete the **Declaration in Part 5 (see overleaf)**.
- If no payments of the income have yet been made, go direct to the **Declaration in Part 5 (see overleaf)**.

Part 4 Claim for repayment (where appropriate)

- Use this part to claim repayment of UK income tax if the corporation has received payments of income with UK income tax deducted. Remember to attach the **original** tax deduction certificate for each item that you show. See *Guidance Note 5*.

Source of income <i>For example "Copyright royalties paid by [name of payer]"</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £

Totals

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- If you are claiming repayment of UK tax deducted from interest on **securities** please answer the question(s) below

Is the corporation or concern exempt from United States tax on the interest? Yes No ("✓" as appropriate)

If you answered "YES"

- Has the corporation sold, or made a contract to sell, any of the securities within **3 months** of the date they were bought? Yes No
- Give on a separate sheet, and for each security, the date(s) of the purchase(s) and sale(s), *and* the amount(s) sold.

Part 5 Declaration (complete this section in all cases)

- The corporation or concern is beneficially entitled to the income from the source(s) included in this form.
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief.
- On behalf of the corporation/unincorporated concern

✓ as appropriate

I apply for relief at source from UK income tax

I claim repayment of £
(Enter the total amount of UK income tax from Part 4)

Signature Date

Print name here

Please say in what capacity you are signing.

If you claim repayment of UK tax, give details below.

Please make the repayment (✓ as appropriate)

direct to the corporation or concern

to our bank/agent **in the UK**.
Enter name and address below.

Account/reference number:

For official use by the United Kingdom Inland Revenue

Examined _____

Amount repaid:
£ _____ : _____

Authorised _____

CNR Date stamp

Guidance Notes for form US/Corporation

- Use these Notes to help you complete form US/Corporation. If you need further information, please contact **Inland Revenue – Centre for Non-Residents**. Our address, telephone and fax numbers are in Note 9.

1. Purpose of form US/Corporation

Form US/Corporation enables

- a United States corporation
- an *unincorporated* concern such as a pension fund, partnership, LLC etc. in the United States

receiving interest or royalties arising in the United Kingdom to apply for relief at source from UK income tax under the United States/United Kingdom Double Taxation Convention. The form also provides for a claim to repayment of UK tax in cases where payments of the income have been made with UK tax deducted.

2. Who can sign the declaration on the form

- **For a corporation or fund etc**, a responsible officer of the corporation or fund. An agent (e.g. tax adviser), “custodian” or other duly authorised person acting with the authority of a corporation may also sign on the corporation’s behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) in the name of the partnership. *Please attach to the form a list giving the names and residential addresses (or registered business addresses if corporations) of all the partners, and each partner’s percentage share in the partnership.*
- **For an LLC**, the managing member. *Please attach to the form a list giving the names and residential addresses (or registered business addresses if corporations) of all the members, and each member’s percentage share in the LLC.*

3. US residence and where to send the completed form

It is a condition of relief from UK income tax under the terms of the United States/United Kingdom Double Taxation Convention that the beneficial owner of the income is resident in the United States. Please send the completed form to the **United States Internal Revenue Service, US Residency Certification Unit, PO Box 16347, Philadelphia PA 19114-0447**. The Internal Revenue Service will attach a certificate of US residence (form 6166) and send it with the form US/Corporation to the United Kingdom Inland Revenue – Centre for Non-Residents.

4. Relief at source from UK income tax on future income payments

Relief at source from UK income tax on future payments of income may be available in cases where the Centre for Non-Residents is able to exercise its discretion to issue a notice under Statutory Instrument 1970 Number 488, as amended. The Centre for Non-Residents deals with each application on its merits. Where the Centre for Non-Residents cannot agree to allow UK income tax relief at source, it will be necessary for the US resident to claim repayment of the UK tax deducted from payments of the income. If relief at source is granted, please tell the Centre for Non-Residents at the address in Note 9, without delay, if there is any subsequent change to the information you have given on the form US/Corporation.

5. UK tax deduction certificates

If you have completed **Part 4** of the form US/Corporation to claim repayment of UK income tax, you **must** attach the original tax deduction certificate(s) to the completed form. A claim will be invalid without the certificate(s). The Centre for Non-Residents cannot accept photocopy or other copy certificates as evidence for payment purposes.

6. UK Interest

◆ **Listed securities: special designation**

If you are applying for relief at source on a security registered in the name of **nominees** or **trustees**, please

- make sure that the registration includes a **special designation** in the Registrar's records, *and*
- attach to the form an **undertaking** from the nominees or trustees that they will reserve this designated account exclusively for holdings to the income from which the corporation alone is beneficially entitled.

The Centre for Non-Residents cannot normally allow relief at source where a security is in the name of nominees outside the UK.

◆ **Interest from all other loans**

Where the interest is payable on a loan to a UK company or individual, the Centre for Non-Residents routinely asks the UK Tax Office dealing with the tax affairs of the payer of the interest to confirm the details of the loan. **If you so wish, we can ask for this information in advance of receiving the certified form US/Corporation.** To enable us to do this, you will need to send direct to the Centre for Non-Residents

- a photocopy of the loan agreement *and*
- a photocopy of the completed form US/Corporation.

Please remember that you must send the completed original form US/Corporation to the United States Internal Revenue Service, for a certificate of US residence. The Centre for Non-Residents cannot finalise matters until we have received a satisfactory certified form.

7. UK Royalties

The Double Taxation Convention allows relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product.

◆ **Copyright royalties for literary, dramatic, musical or artistic works**

If your corporation or concern is **not** the originator but has acquired the rights, please attach to the form US/Corporation a copy of the licence, contract or assignment under which the UK rights have been acquired. This will help the Centre for Non-Residents to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

If your corporation or concern is in the **publishing or music business** and uses a standard form of contract with all its authors or composers, please attach a copy of the standard contract. You need do this only the first time a form US/Corporation is completed.

◆ **Other royalties**

Where your corporation or concern is the originator of a process or design etc., please attach to the form US/Corporation a copy of the licence agreement between **yourselves** and the **UK payer** of the royalties. If your corporation or concern is **not** the originator of the product giving rise to the royalties but has acquired the rights, please also attach a copy of the licence, contract or assignment under which the UK rights have been acquired.

8. Confidentiality

All the information that you provide to the Centre for Non-Residents is confidential. We can therefore only discuss the tax affairs of the corporation etc. with

- an officer of the corporation *and/or*
- any agent (e.g. tax adviser) who is nominated by the corporation or concern.

9. Further information

If you need further information, please

- write to **Inland Revenue, Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**
- **or** phone the Centre for Non-Residents during UK office hours, Monday to Friday.

Our phone number is

+ 44 115 974 1945 if calling from outside the UK, *or* **0115 974 1945** if calling from the UK

Our fax number is

+ 44 115 974 1918 from outside the UK, *or* **0115 974 1918** from the UK.

When contacting us, please quote the corporation's UK reference number, if it has one (*for example 'FD13/A/123456'*).

These notes are for guidance only and reflect the UK tax position at the time of writing. They do not affect any rights of appeal.