

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 an individual resident of the United States receiving pensions, purchased annuities, interest or royalties arising in the UK.

- Please use the **Guidance Notes for form US/Individual** to help you complete this form.
- Please give **ALL** the information requested and send supporting documents where necessary. If you need more room, attach a separate sheet. Remember to sign the **declaration** in Part 5.
- The form provides for a claim to repayment of UK income tax to be made. If you claim repayment, attach the **tax deduction certificates** (originals, not photocopies).
- After completion, the form US/Individual **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 you 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 the Centre for Non-Residents during UK office hours. Our contact numbers are + 44 151 210 2222 if calling from outside the UK, **or 0845 070 0040** if calling from the UK.

Part 1 Your personal details

Please " " as appropriate

Your full name Mr Mrs Miss Ms

Full residential address

Telephone number at which the UK Inland Revenue can contact you with any queries _____

Details of your tax adviser or other person (if any), whom you wish the Centre for Non-Residents to contact about the information given on this form. See Guidance Note 7.

Name and address of adviser etc.

Telephone number _____

Fax number _____

Reference (if any) or contact name

Please give:

Your date of birth

day	month	year

Your United States Internal Revenue Service Account Number

Your United States Social Security Number

The location of the Service Center where your latest tax return was filed and the date on which it was filed.

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 ' ' _____

Official Stamp

Form 6166 attached.

Part 2 Please answer the following questions

“ ” where appropriate

1. Have you ever lived in the United Kingdom? (If 'No', go to question 2)

Yes

No

If YES, please give

Your UK National Insurance Number

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Your exact date of departure from the United Kingdom

The date on which you took up permanent residence in the United States

2. Have you made any previous claim or return of income for the purpose of UK tax? (If 'No', go to question 3)

Yes

No

If YES give

- the name of Tax Office and the reference number, or
- your last private address and the name and address of your last business or employer in the United Kingdom.

3. Have you been in the United Kingdom during the past four years for as much as 3 months a year on average?

Yes

No

6 months in any one tax year? (a UK tax year starts on 6 April)

Yes

No

If either answer is YES, give brief details on a separate sheet.

4. Have you been absent from the United States for a complete tax year in any of the last four years?

Yes

No

If YES, give brief details on a separate sheet.

5. Are you engaged in any trade or business in the United Kingdom or do you perform independent personal services from a fixed base situated in the United Kingdom?

Yes

No

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

Part 3 Application for relief at source from UK income tax

Complete Parts 3.1, 3.2, 3.3 or 3.4, as appropriate, to apply for relief at source from United Kingdom income tax.

Part 3.1 Pensions and/or purchased annuities

- Please
- enter your nationality aside.
- enter full details of the income below

My nationality is

If you also wish to apply for an adjustment to be made that takes account of tax already deducted under the Pay As You Earn (PAYE) system from the pension and/or annuity, please ' ' here. See Guidance Note 2.

Note that any adjustment will go back to the latest of the following:

- the date of your arrival in the United States for permanent residence,
- the date payments of the income began, or
- the earliest UK tax year which remains in date for claiming repayment of UK income tax.

Full description of the income and name and address of the UK payer	Payer's reference number	Date(s) on which each pension or annuity is payable

Part 3.2 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 3)	Due date(s) of the interest

Part 3.3 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 3.

Part 3.4 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 4.
- If you have already received payments of royalties with **UK income tax deducted**, please also complete **Part 4** to claim repayment of this tax.

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 contract.
- 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 you 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

Are you 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 you have acquired from the originator the rights sub-licensed to the UK payer.

Repayment of UK tax deducted from income payments already made

- If you have 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 of UK income tax deducted

Please attach the **original** tax deduction certificate for each item that you show.

Source of income <i>For example "Copyright royalties paid by [name of payer]"</i> NOTE If you receive the income from a trust or estate, enter the name of the trust or estate.	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £
Totals			

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

Are you exempt from United States tax on the interest?

Yes

No

" " as appropriate

If you answered "YES"

- Have you 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, the following details for each security
 - a) the date(s) of the purchase(s) and sale(s) and
 - b) the amount(s) sold.

Part 5 Declaration (complete this section in all cases)

- I am 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.

' ' 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** above)

and ask you to send the repayment

direct to me

to my bank/agent in the UK.
(Enter name and address aside.)

Signature

Date

Name and address of **UK** bank/agent

Account/reference number, if any

For official use by the United Kingdom Inland Revenue

Examined _____

Authorised _____

Amount repaid:

£ _____ :

CNR Date stamp

Guidance Notes for form US/Individual

- Use these Notes to help you complete form US/Individual.
- If after reading these Notes you need further information, please contact **Inland Revenue International – Centre for Non-Residents**. Contact details are in Note 8.

1. Purpose of form US/Individual

Form US/Individual enables you as a United States resident individual to apply under the United States/United Kingdom Double Taxation Convention for relief at source from UK income tax on **pensions, purchased annuities, royalties and interest** paid from UK sources. 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. UK Pensions and purchased annuities

Certain types of pension and most annuities from the UK, paid to you as a United States resident, can be exempted from UK income tax. If your application includes a UK National Insurance Retirement pension we can also exempt this from UK income tax.

If however you receive a pension paid by the UK for **service to the UK Government or a local authority**, there are special provisions in the agreement. Your pension from that employment will be exempt from UK tax **only** if you are a **United States national** as well as being resident there.

If these provisions mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. Further details are available as follows:

- **If your pension is paid for service to a UK local authority**, contact the Centre for Non-Residents at the address shown in Note 8.
- **If your pension is paid for service to the UK Government**, contact HM Inspector of Taxes Cardiff 4 (Foreign Section) Ty-Glas, Llanishen, Cardiff, Wales CF4 5GN. Telephone +44 29 2032 5000 if calling from outside the UK, or 029 2032 5000 if calling from the UK.

3. UK Interest

Interest can be paid to you with no UK tax deducted. Any UK tax that has been deducted can be repaid to you in full. *Note - A special condition applies where interest is derived from quoted securities that are sold within 3 months of acquisition. In these circumstances, repayment of UK tax can be made **only** if the interest is subject to US tax.*

◆ **Registered securities: special designation**

If you are applying for relief at source on a security registered in the name of **nominees**, 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 that they will reserve this designated account exclusively for holdings to the income from which **you alone** are 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.

Other interest

Where interest is payable on a loan to a UK resident individual, company or concern, the Centre for Non-Residents will need to ask the UK Tax Office dealing with the tax affairs of the payer of the interest for information about the loan.

If you so wish, we can ask for this information in advance of receiving the form US/Individual, certified by the IRS.

To enable us to do this, please send direct to the Centre for Non-Residents

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

4. UK Royalties

Most royalties can be paid to you with no tax deducted. Any UK tax that has been deducted can be repaid to you in full.

Note - The definition of "royalties" in the agreement does not include payments made for cinematographic films, or films or tapes used for radio or television broadcasting.

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

◆ **Other royalties**

Please attach to the form US/Individual a copy of the licence agreement between **you** and the **UK payer** of the royalties. If you are **not** the originator of the product giving rise to the royalties but have acquired the rights, please also attach a copy of the licence, contract or assignment under which you have acquired the UK rights.

5. Evidence of 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. Your completed form US/Individual will therefore need certification by the US Internal Revenue Service as evidence that you are resident in the United States. Please send the completed form to the **Internal Revenue Service, US Residency Certification Unit, PO Box 16347, Philadelphia, PA 19114-0447**.

6. 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 you 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 8, without delay, if there is any subsequent change to the information you have given on the form US/Individual.

7. Confidentiality

All the information that you provide to the Centre for Non-Residents is confidential. We can therefore only discuss your tax affairs with you or any agent named by you.

8. 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 contact numbers are **+ 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK**

Our fax number is + 44 115 974 1919 *from outside the UK, or 0115 974 1919 from the UK.*

Please quote your Centre for Non-Residents reference number (for example 'FD13/A/123456') whenever you contact us.

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Data Protection Commissioner, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits, to:

- check accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

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.