



Application for relief at source from UK Income Tax and claim to repayment of UK Income Tax

Form US Individual

United Kingdom-United States of America Double Taxation Convention

This form is for use by an individual resident of the United States of America receiving pensions, Incapacity Benefit, purchased annuities, interest or royalties arising in the UK.

You need to:

- read the US Individual Notes to help you fill in this form
- see note 5 in the Notes for information about the certification requirements for the US Internal Revenue Service (IRS)
- give all the information asked for and attach any supporting documents where necessary - use a separate sheet if you need more space and send it with this application
- sign and date the declaration in part F

If you need help completing this form, you can:

- go to www.gov.uk and search for 'double taxation'
- phone us on + 44 135 535 9022 if you're phoning from outside the UK
- phone us on 0300 200 3300 if you're phoning from the UK
- write to us at HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS, United Kingdom

In making this application or claim you're consenting to the IRS certifying to HM Revenue and Customs that you're resident in the United States of America for the purposes of US tax. See note 5.

Part A Your personal details

| | |
|--|---|
| Title and full name | If you have a tax adviser, please give details |
| <input type="text" value="Title"/> <input type="text" value="Full name"/> | Adviser's name <input type="text"/> |
| Full residential address | Adviser's address |
| <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text" value="Postcode"/> |
| Phone number where we can contact you. This may help us to deal with your completed form more quickly | Phone number |
| <input type="text"/> | <input type="text"/> |
| Date of birth DD MM YYYY | Reference or contact name - if any |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> |
| The Service Centre address where your latest tax return was filed and the date your latest tax return was filed | If you've never lived in the UK put 'X' in the box <input type="checkbox"/> |
| Address: <input type="text"/> <input type="text"/> Date filed: <input type="text"/> | If you've lived in the UK, enter your UK National Insurance number |
| United States IRS account number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> | Enter the exact date of departure from the UK DD MM YYYY |
| United States Social Security number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> | |

For use by the United States Internal Revenue Service
Please enter your official stamp and attach form 6166. Send this form to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom.

Official stamp

Put 'X' in the box to confirm form 6166 is attached to this form

You may wish to take a copy of this form for your records.

Part B

| | |
|---|--|
| <p>1 Have you always lived in the USA?</p> <p>Yes <input type="checkbox"/> Go to question 7</p> <p>No <input type="checkbox"/></p> | <p>7 Are you engaged in a trade or business in the UK?</p> <p>Yes <input type="checkbox"/> Give details on a separate sheet</p> <p>No <input type="checkbox"/></p> |
| <p>2 What date did you begin to live in the USA permanently?</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> | <p>8 Are you a USA citizen?</p> <p>Yes <input type="checkbox"/> Go to question 10</p> <p>No <input type="checkbox"/></p> |
| <p>3 From what date have you paid, or will you pay, tax in the USA on the income that you include in this claim?</p> <p>This may be different from the date you've given in answer to question 2.</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>If you do not have to pay tax in the USA on this income, give the reasons on a separate sheet.</p> | <p>9 Are you an alien of the USA admitted for permanent residence (for example, a 'green card' holder)?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> |
| <p>4 Since you left the UK, have you (or if you're married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If yes, give the address of the property on a separate sheet. If the property is still owned by you but is let to someone else give details, including the expected annual income. If the property is no longer available for your use give the reason (for example, sold or tenancy ended) and the date on which it was last available for your use.</p> | <p>10 Do you have a permanent home in the USA?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If no, say on a separate sheet why you think that you qualify for benefits under the terms of this Double Taxation Convention.</p> |
| <p>5 Under the UK Statutory Resident Test, if you've departed the UK in the current tax year, confirm you will either be:</p> <p>non-resident <input type="checkbox"/></p> <p>eligible for split year treatment <input type="checkbox"/></p> <p>Please note - if you claim split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC</p> | <p>11 Are you resident for tax purposes in any country other than the the USA?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If yes, give details on a separate sheet.</p> <p>Answer the following question if you're including in this form interest, royalties or other income as provided for in the Double Taxation Convention under Articles 11, 12 and 22 respectively. The question does not apply to pensions, Incapacity Benefit or purchased annuities.</p> |
| <p>6 If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Resident Test in the current tax year</p> <p>I confirm I will be deemed non-resident <input type="checkbox"/></p> | <p>12 Is any of the income to which this claim refers paid under, or as part of, a 'conduit arrangement' as defined in Article 3(1)(n) of this Double Taxation Convention?</p> <p>See the notes for part B.</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> |

Part C Application for relief at source from UK Income Tax

To apply for relief at source from UK Income Tax complete Parts C.1, C.2, C.3 or C.4 as appropriate.

C.1 State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit, put 'X' in the box and enter the date on which payments began.

UK State Pension UK Incapacity Benefit

Date payments began DD MM YYYY

C.2 UK pensions and purchased annuities

Enter your nationality

Enter full details below of your work pensions and/or any purchased annuities

Put 'X' in the box if you also wish to apply for an adjustment to be made that takes account of tax already taken off the pension and/or annuity under the PAYE (Pay As You Earn) system, see the notes.

If you send a photocopy of the latest P60 that you've received from the payer it will help us make the adjustment.

| Full description of the income and name and address of the UK payer | Payer's reference number | Due dates of the payable income DD MM YYYY |
|---|--------------------------|--|
| | | |

C.3 UK interest

If you have already received payments of interest with UK Income Tax taken off, complete part D to claim a repayment. If you receive interest from privately arranged loans, see the notes at part C.3 about 'other interest'. Do not show bank or building society interest here. HMRC cannot arrange for payment of bank or building society interest with no tax taken off.

| Amount and full title of security | Name and address in which security is registered | Registrar's account number or reference | Due dates of the interest DD MM YYYY |
|-----------------------------------|--|---|--------------------------------------|
| | | | |

C.4 Royalties

If you have already received payments of royalties with UK Income Tax taken off, also complete Part D to claim a repayment of the tax.

Are you the originator of the work or product that has been licensed to the UK?

Yes No

If 'No', attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.

For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column A a full description of the royalties
- column B the date of the contract between you and the UK payer
- column C the payer's name and address - if payments are made through or by an agent in the UK, also give the agent's name and address

For other royalties enter in:

- column A a full description of the royalties
- column B the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- column C the name and address of the UK payer of the royalties

| Column A | Column B | Column C |
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