# APPENDIX 5: U.S. Tax Exemption Form

**INSTRUCTIONS FOR ESL TEACHERS FOR COMPLETING FORM 8802**

**(TAX EXEMPTION FORM -USA)**

1. Go to below site to download **form and instructions**:
   1. <http://www.irs.gov/app/picklist/list/formsInstructions.html?value=8802&criteria=formNumber>
   2. **Fill out form** 
      1. Name
      2. SSN
      3. Line 2: Address (U.S. Permanent Address)
      4. Line 3: Korean Address
      5. Line 4: Check appropriate boxes, “Individual” & “U.S. Citizen”
      6. Line 5: Check tax form that you submit (usually 1040)
      7. Line 7: List year you will be in Korea
         1. You cannot list a future year, only the current year or previous years.
      8. Line 8: List previous tax season which this form will base its information
         1. This would be the last tax year you submitted that was due on April 15th of the following year, for example:
            1. If it’s January 2009 – your 2008 taxes are not due yet and even if you have already filed for 2008, you list 200712
            2. If it’s May 2009 – your 2008 taxes have been due and filed, you list 200812
            3. Basically, use April 15th as your starting point, any form submitted before April 15th, subtract 2 years. Anything after April 15th list the previous year.
      9. Line 9: Purpose of certification – check “Income Tax”
      10. Line 10: List Penalties and Perjury statement:
          1. This is needed if you are requesting certification for the current year (which is usually the case)
          2. Statement should read:
             1. This certification is given under penalties and perjury and to the best of my knowledge and belief, the statements are true, correct and complete.
             2. "Applicant Full Name", SSN xxx-xx-xxx, is a U.S. resident and will continue to be throughout the current tax year.
             3. Signed / Dated:
          3. If you are applying for certification not as an individual, please see IRS instructions or call 215-516-2000
      11. Don’t forget to sign the Penalties and Perjury statement AND at bottom of form!!
      12. **LAST PAGE**:
          1. Fill in Applicant name, SSN and Year for Certificate at the top of the page
          2. Line 11:
             1. Select country you will be needed certificate for and put the requested number of forms you are needing:

South Korea

$35 will get you 1-20 copies (suggested to order more than one in case you need copies later)

* + - 1. Line 12a
         1. Total # of copies
      2. Line 12c
         1. Only fill out if you’re getting more than 20 copies
      3. Line 13
         1. Total amount to be paid

1. **Payment**
   1. Send check / money order
   2. Pay online
      1. Go to [www.irs.gov](http://www.irs.gov)
      2. Enter e-pay in Search Bar
      3. Select first search result
      4. At bottom of E-Pay page, under Electronic Payments Options, click on “User Fees”
      5. Then click on “U.S. Residency Certification (Form 8802)
      6. You will be directed off the irs.gov site to a payment site
         1. Fill in form and make payment
            1. IMPORTANT!

MAKE NOTE OF TRACKING / CONFIRMATION NUMBERS!! (You should also get a confirmation email as well)

WRITE NUMBERS ON FIRST PAGE OF FORM 8802

There is a section on the first page of the form above “Applicants Name” named, “Electronic payment confirmation no.:”

Put both tracking/confirmation numbers here

1. **Send Form** 
   1. With check
      1. Via Mail to:
         1. Internal Revenue Service, P.O. Box 42530, Philadelphia, PA 19101-2530
   2. With electronic payment
      1. Via Mail to:
         1. Internal Revenue Service, 11601 Roosevelt Blvd., Drop Point N322 – US Certs Dept., Philadelphia, PA 19154
      2. Via Fax to **(\*\*\*MUST BE WITH COVER LETTER/SPECIFY HOW MANY PAGES!\*\*\*):**
         1. 215-516-1035
         2. 215-516-2485
         3. When faxing from Korea:
            1. 001-1-215-516-1035
2. **Wait for forms to come!!** ☺☺
   * + 1. Any questions, call this number and select the U.S. Residency option: **215-516-2000**