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Rev. Proc. 2018-50: Increased user fee for U.S. residency certification

Rev. Proc. 2018-50—which appears in the Internal Revenue Bulletin 2018-42 (scheduled for October 15, 2018)—reflects an increased user fee for non-individuals filing a request for U.S. residency certification.

The user fee for processing Form 8802, *Application for United States Residency Certification*, for non-individual applicants will increase to $185 (from $85). The increased user fee is effective for applications that are postmarked on or after December 1, 2018. The $185 user fee will apply for entities such as partnerships, S corporations, and grantor trusts. The $85 user fee continues to apply for individuals.

Read Rev. Proc. 2018-50 on page 610 of **IRB 2018-42** [PDF 446 KB]

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