



United Kingdom/United States of America Double Taxation Convention (SI 2002 Number 2848)

- **Application for relief at source from United Kingdom income tax**
- **Claim to repayment of United Kingdom income tax on income paid on or after 1 May 2003**

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

Please

- give **all** the information requested in this form and attach supporting documents where necessary. Use the **US-Individual 2002 Notes** at the end of this form to help you. If you need more room, attach a separate sheet. remember to sign the declaration in **Part F**, giving details of the capacity in which you sign.
- see note 5 in the **US-Individual 2002 Notes** about the certification requirements of the US Internal Revenue Service.

If you need help or more information

- visit our website: **www.hmrc.gov.uk** and look for **Residency** in the *Search* facility
- or phone us, Monday to Friday, 07.30 to 17.00 UK time. Our contact numbers are:
+ **44 151 210 2222** if calling from outside the UK, or **0845 070 0040** if calling from the UK
- or write to **HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England NG2 1BB.**

Part A Your personal details

<p>Title (<i>Mr, Mrs, Ms, Miss or other</i>) _____</p> <p>Full name</p> <p>_____</p> <p>Full residential address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Enter a phone number where we can contact you. This may help us deal with your completed form more quickly.</p>	<p>If you have a tax adviser, please give details.</p> <p>Adviser's name</p> <p>_____</p> <p>Adviser's address</p> <p>_____</p> <p>_____</p> <p>Phone number _____</p> <p>Fax number _____</p> <p>Reference/contact name (if any)</p> <p>_____</p>
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Please give: Your date of birth

Day	Month	Year
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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.

Address:

Date tax return filed:

If you have at any time lived in the UK, please give:

Your UK National Insurance Number

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and your **exact date of departure** from the UK.

Day	Month	Year
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If you have **never lived in the UK**, please '✓' here

For use by the United States Internal Revenue Service

Please affix your official stamp and attach form 6166. Then send this form to **HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England, NG2 1BB.** You may wish to take a copy of this form for your records.

Please '✓' the box

Official Stamp

Form 6166 attached.

Part B Please answer the following questions

✓ as appropriate

1. Have you always lived in the United States? Yes No

If 'Yes', go to question 6.

If 'No', answer question 2 onwards.

2. On what date did you begin to live in the United States permanently? Day Month Year

3. From what date have you paid, or will you pay, tax in the United States on the income that you include in this claim? Day Month Year
(This may differ from the date you have given in answer to question 2.)

If you do not have to pay tax in the United States on this income please give the reason(s) on a separate sheet.

4. Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK? Yes No

If 'Yes', give on a separate sheet the address of the property.

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 give the date on which it was last available for your use.

If you left the UK to live abroad

- less than four years ago, answer **question 5**, then question 7
- more than four years ago, answer **question 6**.

5. How many days did you spend in the UK during

a the period from the date you left the UK to the following 5 April? _____ days

b each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days Tax year to 5 April 20 _____ days

Tax year to 5 April 20 _____ days

Tax year to 5 April 20 _____ days

Now go to question 7.

6. Have you been in the UK during the past four years for

- 183 days or more in any one tax year? Yes No
- 91 days or more a tax year on average? (a UK tax year starts on 6 April) Yes No

If either answer is 'Yes', give full details on a separate sheet.

7. Are you engaged in any trade or business in the United Kingdom? Yes No
If 'Yes', give details on a separate sheet.

8. Are you a United States citizen? Yes No
If 'No' go to question 9
If 'Yes' go to question 10

9. Are you an alien of the United States admitted for permanent residence? Yes No
(‘Green card’ holder.)

10. Do you have a **permanent home** in the United States? Yes No
If 'No', say on a separate sheet why you think that you qualify for benefits under the terms of this Double Taxation Convention.

Part B continued

✓ as appropriate

11. Are you resident for tax purposes in any country **other than** the United States? Yes No

If 'Yes', give details on a separate sheet.

Answer the following question if you are 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.

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? Yes No

See the note about the Part B question in the US-Individual 2002 Notes.

Part C Application for relief at source from UK income tax

Complete C.1, C.2, C.3 or C.4 as appropriate, to apply for relief at source from United Kingdom income tax.

C.1 State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit, please '✓' and enter the date on which payments began.

UK State Pension date payments began

UK Incapacity Benefit date payments began

C.2 Work pension and/or purchased annuities

Please enter your nationality aside

My nationality is

- Enter below full details of your work pension(s) and/or any purchased annuities.
- 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, please see the **US-Individual 2002 Notes** and '✓' this box It will help us make the adjustment if you can send a photocopy of the latest **P60** that you have received from the payer.

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

C.3 Interest

- If you have already received payments of interest with UK income tax taken off, please **also** complete Part D to **claim repayment** of the tax.
- If you receive interest from **privately arranged loans**, see the **US-Individual 2002 Notes** at **C.3** about 'other interest'.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due date(s) of the interest

C.4 Royalties

- Complete **columns (a) to (c)** below as appropriate, giving the information requested.
- If you have already received payments of royalties with UK income tax deducted, please **also** complete Part D to **claim repayment** of the 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 between you 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 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)

Part D UK income tax taken off payments already received

Give details below if you have received payments with UK tax taken off.

IMPORTANT: If you claim repayment of UK tax taken off any of the following:

- a **State Pension lump sum**
- a **trivial pension commutation lump sum**
- income from a **trust** or **estate**

please read the **US-Individual 2002 Notes** about Part D and attach the requested documents.

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			

Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

I authorise the person or organisation named below to receive the amount due on my behalf.

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you.

Signature _____ (Now also complete and sign the declaration in Part F below)

Part F Declaration

- 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*

1. I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs Residency if there is any change to the information that I have given in this form.
(See the US-Individual 2002 Notes about Part C.)

2. I claim repayment of

£

Signature _____ Date _____

For use by HM Revenue & Customs

Examined _____

Amount repaid £ _____ : _____

Authorised _____

HMRC Residency date stamp



US-Individual 2002 Notes

- **Use these Notes to help you complete form US-Individual 2002.**
- **If after reading these Notes you need further information, please contact HM Revenue & Customs Residency. Our address, website and phone details are in Note 7.**

1. Double taxation - being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in **both** countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with countries that include the United States. The precise conditions that apply to your income from the UK as a resident of the United States can be found in the text of the UK/USA Double Taxation Convention.

2. Purpose of form US-Individual 2002

Form US-Individual 2002 enables you as a resident of the United States to apply under the UK/USA/Double Taxation Convention (*SI 2002 Number 2848 which, for taxes withheld at source, took effect on 1 May 2003*), for relief at source from UK income tax on UK-source **pensions**, (including personal pensions and the State Pension), **incapacity benefit**, **purchased annuities**, **royalties** and **interest**. You may use the form to claim relief in respect of any other income qualifying under Article 22 of the Convention – the 'Other Income' article. It also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax deducted.

3. Tax vouchers

There is no need to send tax vouchers with your completed form US-Individual 2002, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us. If you receive a pension, please see the notes about Parts C.1 and C.2 in the section 'Completing the form US-Individual 2002'.

4. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

5. Residence in the United States and certification requirements

It is a condition of relief from UK income tax under the terms of UK/USA Double Taxation Convention that the beneficial owner of the income is treated as resident for tax purposes in the United States. Your completed form US-Individual 2002 will therefore need certification by the US Internal Revenue Service (IRS) as evidence that you are considered by them to be resident in the United States for the purposes of the double taxation treaty. In making this application/claim, you are consenting to the Internal Revenue Service certifying to HM Revenue & Customs that you are resident in the United States for the purposes of United States tax.

Where to send the completed form

Send the completed claim form with the US Form 8802, Application for United States Residency Certification, and the applicable user fee to:

Internal Revenue Service
P.O. Box 71052
Philadelphia, PA 19176-6052

The Application for U.S. Residency Certification and its instructions are available at www.irs.gov

6. Income of the period 1 May 2003 to 30 April 2004: Claiming under the previous Double Taxation Convention

Article 29(3)(b) of the Double Taxation Convention as amended by Protocol, provides for an election to claim under the previous Convention (SI1980 Number 568 - the '1980 Convention'), where that Convention provides greater benefits. An election can apply only to relievable income that arose in the period **1 May 2003 to 30 April 2004**.

- It is for you to decide whether to elect, where you judge that the benefits are greater under the 1980 Convention. If you make an election, the 1980 Convention will apply in its **entirety**, to all your relievable UK source income that arose over the period 1 May 2003 to 30 April 2004 and not just to the income you include in a specific claim. Claims relating to income paid in the period from 1 May 2003 to 5 April 2004 must be made no later than 31 January 2010; claims for the period from 6 April to 30 April 2004 must be made no later than 31 January 2011.

If you decide to make an election, please

- make a claim on **Form US/Individual** (for claims under the 1980 Convention) available from HM Revenue & Customs at the address in note 7.
- attach to your claim a letter saying that you elect under Article 29(3)(b) of the UK/USA Double Taxation Convention to claim repayment of UK tax under the 1980 Convention. The letter should include your full name and address and if known, your reference number with us.

7. Help or further information

If, after using these Notes you need help or more information, please

- visit our website: **www.hmrc.gov.uk** and look for **Residency** in the *Search* facility
- or phone HM Revenue & Customs Residency between 07.30 and 17.00, Monday to Friday
+ 44 151 210 2222 if calling from outside the UK, or **0845 070 0040** if calling from the UK
- or write to **HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England NG2 1BB**.

Please quote your reference number with us (for example '13/A/123456') whenever you contact us.

8. Completing the form US-Individual 2002

Use the following notes to help you complete **Parts A to F** of form US-Individual 2002.

Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the UK/USA Double Taxation Convention
- give all the information requested and attach any supporting documents that are asked for. If you need more room, attach a separate sheet. Please write your name and your HM Revenue & Customs reference number on each additional sheet.

Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, include the tax adviser's details.

Part B: Questions

Tick the boxes that apply to you and give any additional information asked for.

Question 12 - 'Conduit arrangement'

Question 12 on form US-Individual 2002 applies if you include in the form US-Individual 2002 interest, royalties or other income as provided for in the Double Taxation Convention under Articles 11, 12 and 22 respectively. It asks whether any income to which the claim refers is paid under a 'conduit arrangement'.

The definition in Article 3(1)(n) of the Double Taxation Convention is as follows:

"(n) the term "conduit arrangement" means a transaction or series of transactions:

(i) which is structured in such a way that a resident of a Contracting State entitled to the benefits of this Convention receives an item of income arising in the other Contracting State but that resident pays, directly or indirectly, all or substantially all of that income (at any time or in any form) to another person who is not a resident of either Contracting State and who, if it received that item of income direct from the other Contracting State, would not be entitled under a convention for the avoidance of double taxation between the state in which that other person is resident and the Contracting State in which the income arises, or otherwise, to benefits with respect to that item of income which are equivalent to, or more favourable than, those available under this Convention to a resident of a Contracting State; and

(ii) which has as its main purpose, or one of its main purposes, obtaining such increased benefits as are available under this Convention."

Part C: Application for relief at source from UK income tax

Give the details asked for in **Part C** to apply for relief at source from UK income tax on future payments of income. Relief at source may be available in cases where HM Revenue & Customs Residency is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). We deal with each application on its merits. Where we cannot agree to allow relief at source or cannot arrange it, you can claim **repayment** of the UK income tax taken off.

If relief at source is granted, please tell HM Revenue & Customs Residency at the address in Note 7, without delay, if there is any subsequent change to the information you have given on the form US-Individual 2002.

C.1: UK State Pension

The UK State Pension is a National Insurance benefit and is taxable, but usually paid without deduction of tax. If you receive a UK State Pension you can claim exemption from UK income tax under the UK/USA Double Taxation Convention. Tick the 'UK State Pension' box in **Part C.1** of the form US-Individual 2002 and give the date payments began.

State Pension Deferral lump sum

If you have received a State Pension Deferral lump sum from which UK tax has been taken off, please complete **Part C.1** as above and enter in **Part D** the amount of the lump sum and the amount of tax taken off. **Please send with your form US-Individual 2002 a photocopy of the notification of the lump sum award that you received from The Pension Service. This will help us make the repayment.**

Incapacity Benefit

Like the State Pension, Incapacity Benefit is taxable but is paid without deduction of tax. If you receive Incapacity Benefit you can claim exemption from UK income tax under the UK/USA Double Taxation Convention. Tick the 'UK Incapacity Benefit' box in **Part C.1** of the form US-Individual 2002 and give the date payments began.

C.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 the pension and/or annuity is taxed under the PAYE (Pay As You Earn) system, any adjustment will go back to the **latest** of the following:

- the date on which you became resident in the United States for the purpose of United States tax
- the date payments of the income began, or
- the earliest UK tax year which remains in date for claiming repayment of UK income tax.

Please send with your form US-Individual 2002 a photocopy of the latest **P60** that you have received from the UK payer of your pension. **This will help us make the adjustment.**

Government service

If you receive a pension paid by the UK for **service to the UK Government or a local authority**, there are special provisions in the UK/USA Double Taxation Convention. 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 allowances, provided that you satisfy certain conditions. There is information and a claim form at www.hmrc.gov.uk (look for **Residency** in the *Search* facility). If you have any questions, please contact:

- **For pensions paid for service to a UK local authority:**
HM Revenue & Customs Residency at the address in Note 7.
- **For pensions paid for service to the UK Government:**
HM Revenue & Customs South Wales Area MU2, Ty Glas, Llanishen, Cardiff, Wales CF14 5YA.
Telephone +44 2920 501290 if calling from outside the UK, or 0845 300 3949 if calling from the UK.

C.3: UK Interest

UK source interest can be paid to you with no UK tax taken off. Any UK tax that has been taken off can be repaid to you.

Interest from securities

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange and
- local authorities.

We may be able to arrange for interest on these stocks to be paid with no tax taken off.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source.

Please **do not** enter in Part C.2 of form US-Individual 2002

- interest from company loan stocks quoted on the Stock Exchange (*paid automatically without deduction of UK tax*)
- interest from UK government securities (*paid automatically without deduction of UK tax*).

Additionally, some UK banks and building societies operate a scheme for payment of interest without deduction of UK tax to non-residents. Ask your UK bank or building society for information. HM Revenue & Customs Residency cannot arrange for payment of bank or building society interest with no UK tax deducted, so again, please do not enter such interest in Part C.2 of form US-Individual 2002.

Other interest

If you receive interest from privately arranged loans, please give the following details on a separate sheet

- 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 also attach a copy of the loan agreement.

C.4: Royalties

Most UK source royalties can be paid to you with no UK tax taken off. Any UK income tax that has been taken off can be repaid to you. 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 2002 a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help us to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

Other royalties

Please attach to the form US-Individual 2002 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.

Part D: Claim for repayment of UK income tax

Interest and royalties

As explained in these notes, the UK/USA Double Taxation Convention provides for no UK income tax to be withheld from payments of interest and royalties. If you have received interest or royalty payments from which UK tax has been taken off, you may claim repayment of the UK tax. Enter the details asked for in Part D.

Trivial Pension Commutation Payments

Since 6 April 2006, registered pension schemes and life insurance companies can pay 'Trivial Pension Commutation Payments'. This means that instead of receiving a small annual pension or annuity, a single lump sum is paid. UK tax is taken off these amounts under the normal PAYE (Pay as You Earn) rules. If you have received a Trivial Pension Commutation Payment and on the date the lump sum was paid you were resident for tax purposes in the United States you can claim repayment of the tax that has been taken off.

Please

- enter details of the lump sum in Part D of the form US-Individual 2002 and
- attach Parts 2 and 3 of the form **P45** that you received from the payer of the lump sum.

For guidance on claiming tax taken off a State Pension Lump Sum, see the note about State Pension at Part C1 above.

Income from a trust or estate

- If you receive payments from a trust or estate, write the name of the trust or estate in the **source of income** box in Part D.
- If you have received a payment from a **discretionary trust**, write both the name of the trust and its UK tax reference number in the **source of income** box in Part D. HM Revenue & Customs Residency will 'look through' to the income received by the trustees and work out the repayment due to you. It is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the **Statement of income from trusts, R185 (Trust Income)**, given to you by the trustees.

Part E: Payment to a nominee

You should only complete **Part E** if you want HM Revenue & Customs Residency to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment.

We will send the repayment by post so you will need to give the full postal address and other details asked for on the form. If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

You must also complete and sign the declaration at **Part F** if you sign the authorisation in **Part E**.

Part F: Declaration

You must sign the form US-Individual 2002 personally in **Part F**. You may claim on behalf of

- an unmarried minor (someone under the age of 18), or
- a mentally incapacitated person, or
- someone who has died.

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only).

Ask HM Revenue & Customs Residency if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

Our service commitment to you

HM Revenue & Customs is committed to serving your needs well by

Acting fairly and impartially

We

- treat your affairs in strict confidence, within the law
- want you to pay or receive only the right amount due.

Communicating effectively with you

We aim to provide

- clear and simple forms and guidance
- accurate and complete information in a helpful and appropriate way.

Providing good quality service

We aim to

- handle your affairs promptly and accurately
- be accessible in ways that are convenient to you
- keep your costs to the minimum necessary
- take reasonable steps to meet special needs
- be courteous and professional.

Taking responsibility for our service

- We publish annually our customer service aims and achievements.
- If you wish to comment, or make a complaint, we want to hear from you so we can improve our service. We advise you how to do this.

We can provide better service if you help us by

- keeping accurate and up to date records
- letting us know if your personal/business circumstances change
- giving us correct and complete information when we ask for it
- paying on time what you should pay.

Further information on customer service is available at HM Revenue & Customs local offices, and is set out in our Charters and Codes of Practice.

Privacy and Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification 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 the accuracy of information
- prevent or detect crime, or
- 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 HM Revenue & Customs 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.