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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 8802****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8802, Application for United States Residency Certification.

**DATES:** Written comments should be received on or before January 3, 2003, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, or through the Internet (CAROL.A.SAVAGE@irs.gov.), Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for United States Residency Certification.

*OMB Number:* To be assigned later.

*Form Number:* 8802.

*Abstract:* An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

*Current Actions:* This is a new collection of information.

*Type of Review:* New OMB approval.  
*Affected Public:* Individuals or households, business or other for-profit organization, and not-for-profit institution.

*Estimated Number of Respondents:* 100,000.

*Estimated Time Per Respondent:* 2 hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 256,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 25, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****IRS' Intent To Enter Into an Agreement With Free File Alliance, LLC (i.e., Free File Alliance)****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice.

**SUMMARY:** This document contains the final agreement that has been agreed to by IRS and Free File Alliance (formerly referred to as the Consortium in the previous **Federal Register** Notice published on August 8, 2002 (67 FR 51621), a non-profit corporation (under the provisions of 26 U.S.C. 501(c)(3)). This agreement will require companies of Free File Alliance to offer free on-line tax preparation and filing services to at least 60% of taxpayers. This document also responds to written comments and concerns that were submitted in response to the announcement of the draft agreement published as a **Federal Register** Notice, dated August 8, 2002 (67 FR 51621).

**DATES:** These free on-line tax preparation and filing services will be available for use by eligible taxpayers no later than December 31, 2002, and will be located at <http://www.irs.gov> with a link from <http://www.firstgov.gov>.

**SUPPLEMENTARY INFORMATION:****Background**

The Department of the Treasury and IRS announced, on August 8, 2002, through a **Federal Register** Notice (67 FR 51621), a proposed agreement (the Agreement) with a consortium of companies (Free File Alliance) that will offer free on-line tax return preparation and filing services (Free Services) to at least 60% of taxpayers. IRS will provide eligible taxpayers with links to the Free Services offered by Free File Alliance members via a homepage managed and hosted through [irs.gov](http://irs.gov) and accessible through [firstgov.gov](http://firstgov.gov). The Agreement and during its term, the IRS will not compete with the private sector by providing free on-line tax preparation and filing services to taxpayers.

The IRS plans to enter into the Agreement with Free File Alliance to accomplish the following five objectives:

1. Assuring access to a free and secure electronic preparation and filing option for additional taxpayers, building upon free electronic tax preparation and filing provided in the commercial market today;

2. Making tax return preparation and filing easier and reducing the burden on individual taxpayers;

3. Supporting the IRS's statutory goals of increased e-filing, pursuant to the IRS Restructuring and Reform Act of 1998, which encouraged the IRS to set a goal of having 80% of Federal tax and information returns filed electronically by the year 2007;

4. Providing greater service and access to taxpayers; and

5. Implementing one of the proposals in the President's FY'03 budget,