


# ARE YOU GETTING YOUR IRS FORMS 6166 AUTHENTICATED OR APOSTILLED? KNOW THE DIFFERENCE.



**“In order to get IRS Form 6166 (United States Residency Certification) ready for use overseas, it must be legalized. Here are helpful tips to understand this process.”**

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## **WHAT IS LEGALIZATION?**

The purpose of legalization is to verify the origin of a legal or public document in order to legally use it in a country other than the one that issued it. Legalization is a process of obtaining a series of authentications by individual officials of the country where the document was issued, and then ultimately, of the embassy or consulate of the country where the document will be used. There are only two paths to accomplish this — Authentication and Apostille.

## **KEY TERMS TO KNOW**

- ▶ **Authentication.** If your IRS Form 6166 is to be used in a country that is NOT party to the Hague Convention (Hague Convention of 5 October Abolishing the Requirement of Legalisation for Foreign Public Documents), then you must Authenticate it. For example, even though the United States is party to the Hague, if your destination country is not, you would Authenticate it.
- ▶ **Apostilles** were created by the Hague Convention to streamline the authentication process. If the IRS Form 6166 is to be used in a country that IS party to the Hague Convention, then you can Apostille it. In order to use the simpler Apostille process, both the country issuing the document and the country in which it will be used must be party to the Hague Convention.
- ▶ **Certification** is a step in the Authentication and Apostille processes in which the designated Competent Authority certifies the signature or seal of the Competent Authority just prior. For example, a notarized U.S. county document will be certified by the Secretary of State of the state it's in. The state signature in turn will be certified by the U.S. Department of State. Note that because IRS Form 6166 is a federally-issued document, its goes directly to the U.S. Department of State for certification first. Then, every document must go to the Embassy or Consulate of the country where the document is to be used, and be certified there.

*continued on page 2*

This information is not intended to provide legal advice or serve as a substitute for legal research to address specific situations.

► Competent Authority. Each country that is party to the Hague Convention must designate one or several authorities that are exclusively permitted to issue Apostilles. When countries have designated several authorities, usually this is because different government entities are responsible for different types of documents. In the U.S., for example, Competent Authorities are from the U.S. courts and Secretaries of State.

### WHAT IT IS, AND WHAT IT'S NOT

Authentications and Apostilles certify only the origin of the underlying document and the authenticity of the signature or seal of the signing authority. Neither process certifies the content of the document.

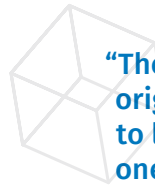
### Additional Resources

The following websites provide additional information.

Hague Conference on Private International Law <https://www.hcch.net/en/instruments/specialised-sections/apostille>

U.S. Department of State <https://travel.state.gov/content/travel/en/legal/travel-legal-considerations/international-judicial-asst/authentications-and-apostilles.html>

Request IRS Form 6166 <https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-us-tax-residency>



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### LEARN MORE

Learn how CT can help you manage your Authentications and Apostilles for your company's IRS Forms 6166. Contact your CT representative or call us at 844-821-5254.

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