From: ICANN Global Support <noreply-globalsupport@icann.org>

Date: Wednesday, May 2, 2018 at 12:07 PM

Subject: Finance Department Intent to Annually Publish Tax Residency

Certificate



Dear ICANN Contracted Party,

ICANN organization Finance Department acknowledges that many ICANN contracted parties are located in countries that have income tax treaties with the United States. These contracted parties may require a U.S. Tax Residency Certificate to claim income tax treaty benefits, and/or certain other tax benefits, in their respective countries.

Each year ICANN org applies to the United States Internal Revenue Service for a Form 6166 - U.S. Tax Residency Certification. This is the certificate that many of ICANN org's contracted parties located outside of the United States can use to claim income tax treaty benefits, and/or certain other tax benefits, with their own tax authorities.

In order to improve communication, effective this year and annually thereafter, the ICANN org will <u>publish</u>:

- ICANN certification letter stating it is a tax resident of United States;
- Form 6166 U.S. Tax Residency Certification for the relevant year. We expect the certificates from the U.S. Internal Revenue Service will be published annually by ICANN org in the month of March.

Tax residency forms for the years 2016, 2017and 2018 are available on the ICANN Billing and Payments page. This page includes various resources such as a brief overview of ICANN billing services, customer billing forms, and payment instructions and is intended to provide greater visibility into the ICANN billing process and recent improvements. It also includes a roadmap with process improvement milestones that will be updated periodically.

If you have any questions, please either submit a general inquiry case via the Naming Service portal or email globalsupport@icann.org.

Kind regards, ICANN Finance Department