

Notice of Expatriation and Waiver of Treaty Benefits

► Provide to payor. Do not send to IRS.

Please print or type	Name of owner	U.S. taxpayer identification number
	Permanent address	
	City, province or state, postal code, and country	
	Current mailing address, if different from permanent address (Include apt. or suite no., or P.O. box if mail is not delivered to street address.)	
	City, town or post office, state, and ZIP code (If foreign address, enter city, province or state, postal code, and country.)	

Under penalties of perjury I certify that I am a covered expatriate (as defined in the instructions below). Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Check the box below if you have any of the following items.

- 1. Eligible Deferred Compensation. Checking this box certifies that I will waive treaty benefits on a Form 8854 to be filed with my U.S. income tax return by the due date of that return. (See instructions.) . . .
- 2. Ineligible Deferred Compensation
- 3. Specified Tax Deferred Account
- 4. Nongrantor Trust. Unless the box below is also checked, checking this box certifies that I will waive treaty benefits on a Form 8854 that I will file with my U.S. income tax return by the due date of that return. (See instructions.)
- I hereby elect to be treated as receiving the full present value of my interest in the trust and, therefore, I am not waiving any right to treaty benefits.

Account Number (or other identifying information)

Signature	Date
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General Instructions

Purpose

Use Form W-8CE to notify the payor that you are a covered expatriate individual subject to certain U.S. withholding taxes.

Covered Expatriate

You are a covered expatriate if you are an expatriate to whom any of the following applied on your expatriation date.

1) Your average annual net income tax for the 5-year period ending the year before your expatriation date is more than \$139,000 (for 2008). This amount is indexed for inflation. For years after 2008, see the instructions for Form 8854 for the adjusted amount.

2) Your net worth is \$2,000,000 or more.

3) You have not certified under penalty of perjury that you met all U.S. federal tax obligations for the preceding 5 years or have not submitted evidence of such compliance.

Exceptions. Statements (1) and (2) above do not apply if:

- You became a U.S. citizen and a citizen of another country at birth, and, as of your expatriation date, continue to be a citizen of, and taxed as a resident of, such other country, and you were a U.S. resident for not more than 10 tax years during the 15 year period ending with the tax year in which you expatriated, or

- You relinquished U.S. citizenship before the age of 18 ½ and were a U.S. resident for not more than 10 tax years before your expatriation date.

Expatriate. An expatriate is a U.S. citizen who relinquished citizenship or a long-term resident who ceased to be a lawful permanent resident.

Long-Term Resident. For expatriation purposes a long-term resident is any individual who was a lawful permanent resident of the United States in at least 8 out of the last 15 taxable years ending with the tax year of expatriation.

Expatriation date. Your expatriation date is the date you relinquished U.S. citizenship or the date on which you ceased to be a lawful permanent U.S. resident.

Who Must File

Covered expatriates are required to file Form W-8CE if they have any of the following items of income or assets.

Deferred compensation items.

Deferred compensation items include any interest in a plan or arrangement described in section 219(g)(5), any interest in a foreign pension plan or similar retirement arrangement or program, any item of deferred compensation, and any property, or right to property that the individual is entitled to receive in connection with the performance of services to the extent not previously taken into account under section 83 or in accordance with section 83.

Eligible deferred compensation (Box 1).

Deferred compensation is eligible if the following three conditions are met.

1. The payor is either a United States person or a foreign person electing to be treated as a U.S. person.

2. You notify the payor of your status as a covered expatriate.

3. You make an irrevocable waiver of any right to claim reduction of withholding on this item under any treaty with the United States.

Check Box 1 if you have eligible deferred compensation. Checking this box provides notice to the payor that you are a covered expatriate who is waiving benefits under any treaty with the United States with respect to the eligible deferred compensation.

Ineligible deferred compensation (Box 2). This is deferred compensation that is not eligible deferred compensation.

Check Box 2 if you have ineligible deferred compensation. Checking this box provides notice to the payor that you are a covered expatriate who is to be treated as receiving an amount equal to the present value of your accrued benefit on the day before your expatriation date.

Specified tax deferred account (Box 3). Specified tax deferred accounts include individual retirement plans (as defined in section 7701(a)(37)) other than arrangements described in subsection (k) or (p) of section 408, qualified tuition programs (as defined in section 529), Coverdell education savings accounts (as defined in section 530), health savings accounts (as defined in section 223), and Archer MSAs (as defined in section 220).

Check Box 3 if you have a specified tax deferred account. Checking this box provides notice to the payor that you are a covered expatriate who is to be treated as receiving a distribution of your entire interest in the account on the day before your expatriation date.

Nongrantor trust (Box 4). A nongrantor trust is the portion of any trust (U.S. or foreign) that you are not considered (immediately before your expatriation date) to own. The withholding rules of section 877A apply to a nongrantor trust only if you were a beneficiary on the day before your expatriation date.

Check Box 4 if you are a beneficiary of a nongrantor trust or were the beneficiary of a nongrantor trust on the day before your expatriation date. Checking this box provides notice to the trustee that you are a covered expatriate who, unless the box below this line is checked, is deemed to have waived benefits under any treaty with the United States with respect to future distributions from the trust.

If you do not elect to be treated as receiving the full present value of your interest in the trust and pay tax currently on that interest, you cannot claim a reduction in withholding on this item under any treaty with the United States.

Election to be treated as receiving distribution. You can elect to pay tax currently on the present value of your interest in the trust, as of the day before your expatriation date, and enter into a closing agreement with the IRS.

When To File

File Form W-8CE within thirty (30) days of expatriation for each specified tax deferred account, item of deferred compensation, or interest in a nongrantor trust.

Where To File

File Form W-8CE with each payor of the income for which you have certified above. Keep a copy for your own records.

Instructions for Payor

As a result of receiving notification of expatriation on Form W-8CE, you may have a requirement to withhold tax or to report information to IRS.

Ineligible deferred compensation. You must advise the covered expatriate within 60 days of receipt of this form of the present value of the individual's substantially vested accrued benefit in the deferred compensation item on the day before the expatriation date.

Specified tax deferred account. You must advise the covered expatriate within 60 days of receipt of this form of the individual's entire interest the account on the day before the expatriation date.

Nongrantor trusts. If the covered expatriate elects to be treated as receiving the full present value of his or her interest in the nongrantor trust, you must, within 60 days of receipt of Form W-8CE, provide a written statement to the covered expatriate setting forth the present value of his or her interest in the trust on the date before his or her expatriation date.

