

Expatriate Certificate



Please sign the applicable certification statement below. If you sign both Part 1 and Part 2, this form will be invalid because the certifications are conflicting.

Name (Please Print)	Taxpayer Identification Number (SSN or TIN)	Primary Account Number
---------------------	---	------------------------

Part 1 IRA Distribution Being Made to a U.S. Payee with an Address Outside the United States

In addition to my Distribution Election form, I am providing Wells Fargo Clearing Services, LLC this certification statement in connection with a distribution request for my Individual Retirement Account (IRA) for which I do not want federal withholding applied.

Under penalties of perjury, I certify that (a) the taxpayer identification number provided above is correct; (b) I am a U.S. citizen or resident alien; and (c) I am not an expatriate of the U.S. who has lost or renounced my U.S. citizenship within the last 10 years for the principal purpose of avoiding U.S. taxes, as described in section 877 of the Internal Revenue Code.

Signature: _____ Date: _____

Part 2 Change from United States Taxpayer Status to Nonresident Alien Status for an Existing Account

This statement is being provided to certify that I have taken the required steps below and support my change in tax residency from either (i) a United States citizen or (ii) a resident alien with a green card. I understand this statement is necessary because I provided you with a copy of a U.S. passport, VISA or green card issued by the U.S. government that was current at that time or conflicts with the Form W-8BEN being provided to certify my current status as a Nonresident Alien. That document is no longer valid for the reasons stated below.

Under penalties of perjury, I certify one of the following:

1. As a former U.S. citizen (either by birth or by naturalization), I have obtained a Certificate of Loss of Nationality (Form DS-4083) from the U.S. Department of State, and I have notified the Internal Revenue Service that I am an expatriate by filing IRS Form 8854 (Initial and Annual Expatriation Statement) and, if applicable, paid any expatriate taxes that might have been due under section 877 of the U.S. Internal Revenue Code; or
2. As a former long-term U.S. resident alien with a green card, I have filed a Form I-407 (Abandonment of Lawful Permanent Resident Status) with the U.S. Citizenship and Immigration Service or with the local U.S. Embassy in my current country of tax residency, and I have notified the IRS either by a written statement or by filing IRS Form 8840 that I have a closer connection with the tax residency country named in the Form W-8BEN and, if applicable, have filed IRS Form 8854 (Initial and Annual Expatriation Statement) and paid any expatriate taxes that might have been due under section 877 of the U.S. Internal Revenue Code.

I have read and understand the statements above, and the representations made are accurate and true.

Signature: _____ Date: _____

Investment and Insurance Products are:

- Not Insured by the FDIC or Any Federal Government Agency
- Not a Deposit or Other Obligation of, or Guaranteed by, the Bank or Any Bank Affiliate
- Subject to Investment Risks, Including Possible Loss of the Principal Amount Invested

Wells Fargo Advisors is a trade name used by Wells Fargo Clearing Services, LLC and Wells Fargo Advisors Financial Network, LLC, separate registered broker-dealers and non-bank affiliates of Wells Fargo & Company.