



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	0905-13
<b>Date:</b>	May 28, 2013
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: Belgium Delhaize Group (DEG) CUSIP: 29759W101 <b><u>Record Date: 05/30/2013 Payable Date: 06/05/2013</u></b> <b><u>EDS Open : 05/31/2013 9:00AM EDS Cut-Off: 06/04/2013 8:00 P.M.</u></b> <b>***Note: Initial Dividend to be Paid Net of 25% Belgian WHT on P/D***</b>

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

Questions regarding this Important Notice may be directed to Accupay 212-422-1222.

**Important Legal Information:** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

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Non-Confidential



Citibank, as ADR Depository, is hereby distributing this important announcement with regard to the below upcoming dividend payment. Citibank has arranged with Acupay System LLC to provide certain tax relief services to holders of the ADS shares.

**Issuer: Delhaize Group (DEG)**

Security Type:	American Depositary Shares (ADS)		
CUSIP / ISIN / Ticker:	29759W101 / US29759W1018 / DEG		
Issue Country:	Belgium		
Record Date:	May 30, 2013 (Thur)		
ADR Payment Date:	June 5, 2013 (Wed)	<b>NOTE: Initial ADR Dividend will be paid NET of 25% Belgian WHT</b>	
Quick Refund PD:	June 19, 2013 (Wed)		
Standard Refund PD:	Periodic		
Gross Dividend Amt:	EUR 1.40 per ADR share (to be paid in USD, approximately \$1.821554) – Preliminary		
Default Tax Rate:	25%		
Available Tax Rates:	20%, 15%, 10%, 0% (depending on the nature of the investor, see details below)		
Services Available:	<b>Quick Refund:</b> via Relief-at-Source in Belgium, U.S. Investors Only, Up Front Docs Needed <b>Standard Refund:</b> Post-Payable Reclaim Process, Available thru December 2018		
Tax Relief via Quick Refund:	Acupay Open:	May 30, 2013 9:00 AM (Thur)	Acupay Cut-off: June 4, 2013 8:00 PM (Tue)
	EDS Open:	May 31 2013 9:00 AM (Fri)	EDS Cut-off: June 4, 2013 8:00 PM (Tue)
Tax Relief via Standard Refund:	Acupay Open:	June 21, 2013	Acupay Cut-off: Periodic
	EDS Open:	Not Applicable	EDS Cut-off: Not Applicable

**Synopsis:**

- The ADR Dividend payment to be distributed on June 5, 2013 will be paid NET of 25% statutory Belgian withholding tax. Tax relief will be offered via a **Quick Refund** opportunity (elections for which begin before the ADR payment date) and a **Standard Refund** opportunity.
- Most shareholders are eligible for a reduced rate of tax based either on **tax treaties** that are in force between the shareholder’s country of residence and Belgium, or for certain non-resident pension funds based on exemptions provided for by **Belgian domestic law**. The appropriate rate(s) must be requested and certain documentation must be provided in order to qualify. **See Annex B for a list of Belgian Treaty Rates.**
- **Please note: Effective January 1, 2013, due to the Royal Decree of 20 December 2012 amending article 106 paragraph 2 and paragraph 4 of the Royal Decree executing the Belgian Income Tax Code, only tax exempt non-resident pension funds that are not engaged in a commercial activity are entitled to a tax exemption on their Belgian dividends. Previously, foreign non-for-profit organizations could also benefit from these provisions.** The **Quick Refund** is available to U.S. resident investors ONLY. All other types of investors will be processed via **Standard Refund**. Due to the timing involved with the **Quick Refund** investors must be able to provide **ORIGINAL IRS 6166 documentation (stating tax year 2013) to Acupay by the June 4, 2013 deadline.**
- In the U.S., all investors must provide an original IRS Form 6166 (Certificate of Residence) in order to qualify for tax relief. For those shareholders who are not yet in possession of a U.S. IRS Form 6166 for the 2013 tax year, Citibank/Acupay provide an easy-to-use online tool to help investors apply for one from the IRS. To get started, please visit: [www.USTaxCertificate.com](http://www.USTaxCertificate.com) , and use the code: **29759W101**.

Please note: the IRS charges an \$85 processing fee to produce IRS Form 6166. Acupay also charges a handling fee of \$8 per request. One request can also cover certificates for past years — investors that held shares on May 30, 2008, June 3, 2009, June 2, 2010, June 3, 2011, and May 31, 2012 can select these years during submission.

- Citibank/Acupay offer **two tax relief services** for Delhaize shareholders:
  - **Quick Refund (Phase 1): U.S. Resident Investors ONLY.** Investors that **already have** an IRS Form 6166 (**tax year 2013**) and can provide at least one original along with a power of attorney by the deadline of June 4, 2013 will be included in a pool of tax relief being processed “at-source” before the withholding tax is remitted to the Belgian government. **Valid Quick Refund requests will be paid on the Quick Refund Payment Date of June 19, 2013.**
  - **Standard Refund (Phase 2):** All non-U.S. investors, and any U.S. investors unable to participate in the **Quick Refund** service will be processed by Citibank/Acupay via direct reclaim from the Belgian government. **Standard Refund** requests require 750 or more shares and will be submitted to the Belgian government on a monthly basis as they are received, available through December, 2018. **Tax relief requested from the Belgian government can take twelve (12) to eighteen (18) months to process.**

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## How to Read this Important Notice:

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## Quick Refund (Phase 1):

### Filing Procedure and Documentation Requirements

(U.S.-Resident Investors Only)

Delhaize ADS shareholders who are U.S. residents not holding their shares through a permanent establishment in Belgium and who are entitled to claim the benefits under the U.S.-Belgium tax treaty, can apply for a Quick Refund via Citibank/Acupay. Please note that this service is intended to allow participants and investors who are already in possession of IRS Forms 6166 for tax year 2013 to provide the necessary documentation and apply for the corresponding tax relief via a brief Belgian quick refund opportunity immediately following the Record Date. **Please take note of the very short timeframe necessary to participate in this service — investors for whom the complete documentation and elections**

are not **received by Acupay by 8:00 PM New York City time on June 4, 2013 will be held over and processed as Standard Refund requests (see page 6 for Standard Refund procedures).**

Requests for a **Quick Refund** are available for the following types of U.S.-resident investors, and will involve the following requirements. Any investors who are not able to claim tax relief via **Quick Refund** will still be able to make use of the **Standard Refund** procedure described in full detail on page 6 of this notice.

U.S. Resident Investors – 15% Treaty-Reduced Tax Rate (10% Refund)		
Investor Types		
1	<b>Individuals / Physical Persons</b>	
2	<b>Corporations, Legal Entities</b>	
3	<b>Funds &amp; Investment Companies (Corporate Form</b>	
Required Items		Format Needed
1	<b>DTC EDS Election for 15% favorable rate</b>	Via DTC
2	<b>Valid, Original IRS Form 6166 – Tax Year 2013</b>	Fax/Scan <u>and</u> Original
3	<b>Signed Acupay Cover Letter – Generated by the Acupay System</b>	Fax/Scan <u>and</u> Original
4	<b>Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner</b>	Fax/Scan <u>and</u> Original

U.S. Resident Qualified Tax Exempt Pension Funds – Tax Exempt (25% Refund)		
Investor Types		
1	<b>Qualified Tax Exempt Pension Funds</b> (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
Required Items		Format Needed
1	<b>DTC EDS Election for 0% favorable rate</b>	Via DTC
2	<b>Valid, Original IRS Form 6166 – Tax Year 2013 (explicitly stating tax-exempt status)</b>	Fax/Scan <u>and</u> Original
3	<b>Signed Acupay Cover Letter – Generated by the Acupay System</b>	Fax/Scan <u>and</u> Original
4	<b>Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner</b>	Fax/Scan <u>and</u> Original

**REMINDER:** Only holdings as of May 30, 2013 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld. All submissions (described below) made through Acupay and EDS Elections made through DTC seeking the treaty-reduced tax rate must reflect the Record Date positions and beneficial owners as of the Record Date.

### Procedure / Steps:

- **Acupay Submission Required:** Beginning on May 30, 2013 and ending at 8:00 PM (New York City time) on June 4, 2013 (the Acupay Deadline), DTC participants must enter tax relief requests and provide certain beneficial owner information into the Acupay System regarding those beneficial owners for whom a **Quick Refund** is being requested.
- **DTC EDS Election Required:** Beginning on May 31, 2013 (the New York Business Day following the Record Date) and until 8:00 PM (New York City time) on June 4, 2013 (the EDS cut-off), DTC

participants must make a DTC EDS election corresponding to the total number of shares for which the favorable rate (15% or 0% as the case may be with 10% or 25% refund) is being requested **matching the total shares submitted via Acupay.**

- **DTC participants must visit the Acupay System** at [www.acupaysystem.com](http://www.acupaysystem.com) and register (i) their institution, (ii) one or more authorized employees who will be responsible for submitting tax certifications on behalf of the DTC participant and (iii) financial intermediaries (i.e. “downstream correspondents”) for which the DTC participants provide clearing arrangements on an “omnibus” basis. **If the participant, its downstream correspondents, and members of their respective teams were previously registered to use the Acupay System (for this or any other securities issue), there is no need to register again and their existing login details should remain valid.**
- **Once registered, participants and downstream correspondents must:**
  - Login to the Acupay System at [www.acupaysystem.com](http://www.acupaysystem.com).
  - Click on **“Input Beneficial Investor Data”** in the menu bar at the top of the screen.
  - Enter the CUSIP **“29759W101”** into the CUSIP/ISIN field and click **“Search...”**.
  - Select the **“Payment Period”** corresponding to the **May 30, 2013 Record Date**.
  - Using either the **One-by-one Method** or the **Bulk Data Insert Method**, follow the on-screen instructions to provide the beneficial owner and position information necessary for your tax relief claim(s).
  - **At the end of the process the Acupay System will provide a breakdown of all the documentation that must be provided as part of your submission.** The system will generate documentation that constitutes tax withholding statements and authorizations specifically corresponding to the claims you are filing.
  - Once you have printed, signed and compiled all of the necessary documentation, you must transmit all documentation to Citibank/Acupay for processing. **The documentation must be provided BOTH via fax/scan and original form.** Please follow the on-screen instructions regarding providing the documentation to Citibank/Acupay.
  - All claims for Quick Refund **MUST** be accompanied by an **original IRS Form 6166 (tax year 2013)**, and **all documentation, including the IRS Forms 6166, must be received by Citibank/Acupay by 8:00 PM on June 4, 2013.** *Should the documentation be received by Citibank/Acupay after this deadline it will be submitted via the **Standard Refund** process.*
  - Make sure that **DTC EDS Elections** are made **equal to the total number of shares** for which tax relief is being requested via the Acupay System.
- **Special Instructions for Investors with original IRS Forms 6166 already on file with Citibank/Acupay:**
  - For Beneficial Owners who employ the **6166 Wizard** to obtain their IRS Form 6166 (see Annex A of this notice), the IRS will transmit the Form(s) 6166 directly to Citibank/Acupay, where they will be kept on file awaiting employment for tax relief processing. Therefore, the Form(s) 6166 may already be on file with Citibank/Acupay and thus may not need to be provided during the Acupay submission process. If the Form 6166 is **ALREADY ON FILE** for a particular beneficial owner, then the Acupay System will indicate that it is not necessary to provide a new IRS Form 6166 in order for that beneficial owner to receive the treaty-reduced rate. This will also be indicated on the Official Acupay Cover Sheet produced at the end of the submission.

- If **NO** such IRS Form 6166 is on file for a beneficial owner client, then the Acupay System will indicate that an IRS Form 6166 is **“NOT ON FILE”** and the participant will need to provide one along with their submission in order for such beneficial owner to receive their dividend distribution at the treaty-reduced rate.
- **DTC participants who provide clearing arrangements for downstream correspondents** may allow their downstream correspondents to make Acupay submissions themselves on behalf of their clients by:
  - **Registering their downstream correspondents** in the Acupay System by entering the details of such downstream correspondents into the “Add a New Registered Downstream Correspondent” form under the “Downstream Correspondents” section of their Acupay System account. Alternatively, they can invite downstream correspondents to register themselves at [www.acupaysystem.com](http://www.acupaysystem.com) by providing them with the **Acupay Registration Code** found within the ‘View Downstream Correspondent Registrations’ tab under ‘Downstream Correspondents’.
  - Once registered, the **downstream correspondents will be able to log into the Acupay System to enter beneficial owner information** and submit documentation and U.S. IRS Form(s) 6166 for their own clients.
  - **Confirming the downstream correspondent's omnibus position.** If a downstream correspondent makes their own submissions via the Acupay System, the DTC participant must confirm that the positions reported by its downstream correspondent(s) are, in total, less than or equal to the aggregate share position held for that downstream correspondent as of the Record Date. This confirmation is made **ONLY** with regard to the aggregate omnibus amount held by the downstream correspondents and **NOT** with regard to the identity or tax status of the end investor clients of the downstream correspondents. These aggregate position confirmations should be kept updated through 8:00 PM (New York City time) on June 4, 2013, the Acupay Deadline date. **NOTE:** Should you have any questions or require assistance regarding this process, please contact Acupay at the contact details listed below.
  - **Making the necessary EDS elections**, to match the total amount of Acupay submissions made by the downstream correspondent(s).

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## **Standard Refund (Phase 2):**

### **Filing Procedure and Documentation Requirements**

All Delhaize ADS shareholders eligible for a reduced tax rate and holding 750 shares or more can file a **Standard Refund** request via Citibank/Acupay. Only investors holding as of May 30, 2013 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld.

**All submissions should be made via the Acupay System by logging into [www.acupaysystem.com](http://www.acupaysystem.com).** Participants who are not already registered users of the Acupay System can register at the link on the lower half of the login page. For different types of investors resident in different countries there may be variations in the documentation needed. Different types of investors are eligible for variable refund rates depending on the beneficial owner type and the beneficial owner’s country’s treaty relationship with Belgium. Please see below for examples of required documentation, but note that non-U.S. reclaims require country- and investor-specific documents.

### U.S. Resident Investors – 15% Reduced Tax Rate (10% Refund)

Investor Types		
1	<b>Individuals / Physical Persons</b>	
2	<b>Corporations, Legal Entities</b>	
3	<b>Funds &amp; Investment Companies (Corporate Form)</b>	
4	<b>Charities</b>	
Required Items		Format Needed
1	<b>Valid, Original IRS Form 6166</b> – Tax Year 2013	Fax/Scan <u>and</u> Original
2	<b>Signed Acupay Cover Letter</b> – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	<b>Signed Power of Attorney</b> – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

### U.S. Tax Exempt Entities – 0% Reduced Tax Rate (25% Refund)

Investor Types		
1	<b>Qualified Tax Exempt Pension Funds</b> (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
Required Items		Format Needed
1	<b>Valid, Original IRS Form 6166</b> – Tax Year 2013	Fax/Scan <u>and</u> Original
2	<b>Signed Acupay Cover Letter</b> – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	<b>Signed Power of Attorney</b> – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
4	<b>Other Documentation May be Requested if Necessary</b>	

### Non-U.S. Resident Investors – See Annex B for Table of Reduced Tax Rates

Investor Types		
1	<b>Individuals / Physical Persons</b>	
2	<b>Corporations, Legal Entities</b>	
3	<b>Other Entities Possible, Depending on Country of Residence – See Acupay System</b>	
Required Items		Format Needed
1	<b>Signed Acupay Cover Letter</b> – Generated by the Acupay System	Fax/Scan <u>and</u> Original
2	<b>Signed Power of Attorney</b> – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
3	<b>Belgian Form 276 Div.-Aut.</b> – Generated by the Acupay System and returned to participant for attestation by investor’s tax-domicile authority	Fax/Scan <u>and</u> Original
4	<b>Other Documentation May be Requested if Necessary</b>	

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## Registered Shareholders:

Registered holders of Delhaize shares can take part in the **Standard Refund** process so long as all of the necessary documentation is provided.

**To facilitate this, a document containing a complete set of instructions and materials is being sent out directly to registered shareholders. Additionally, Delhaize in cooperation with Citibank/Acupay has made available a website dedicated to registered shareholders where they can find answers to questions and obtain documentation necessary to file a Standard Refund claim. The website address is: [www.acupay.com/DelhaizeRH](http://www.acupay.com/DelhaizeRH).**

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## Summary of Tax Relief Processing Fees:

Tax relief via **Quick Refund** is subject to a processing fee of \$0.005 per ADS, which will be deducted from the tax refunds on dividend payments to beneficial owners entitled to receive dividends at a reduced tax rate.

Tax relief via **Standard Refund** is subject to a processing fee of \$0.005 per ADS share plus a Belgian processing fee per claim, both of which will be deducted from the tax refund payments made to beneficial owners for whom refunds were successfully collected from the Belgian government.

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## Further Information and Contacts:

By submitting EDS elections DTC participants agree that they will indemnify Citibank/Acupay and its agents for any liability that they may incur as a result of reliance upon information provided by such participant in such EDS elections. The DTC participant also agrees to return any funds erroneously received (including any income, penalties and additions to tax thereon) arising from its EDS elections.

Questions regarding the EDS process should be directed to DTC's International Services by calling Sean Bollers at (212) 855-4706 or Alistair Brunton at (813) 470-1254.

Questions regarding relief entitlements, the **Quick Refund** process or the **Standard Refund** process, or the Acupay System should be directed to **Deborah Harris** at +1-212-422-1222 or +44-207-382-0340 or by emailing [DHarris@Acupay.com](mailto:DHarris@Acupay.com).

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# Annex A

## Obtaining an IRS Form 6166: (U.S.-Resident Investors Only)

In the U.S., all investors must provide an original IRS Form 6166 (certificate of residence) in order to qualify for tax relief. For those shareholders who aren't yet in possession of a U.S. IRS Form 6166 for the 2013 tax year, Citibank/Acupay provides an easy-to-use tool to help step through the 6166 application process (i.e., IRS Form 8802). To get started, please visit: [www.USTaxCertificate.com](http://www.USTaxCertificate.com), and use the code: **29759W101**.

**Please note: the IRS charges an \$85 processing fee to produce IRS Form 6166, plus to cover its own cost Acupay charges a handling fee of \$8 per request. One request can also cover certificates for past years – so if you were holding shares on June 3, 2009, June 2, 2010, June 3, 2011, and/or May 31, 2012 please select these years during your submission.**

The investor creates a login so they can check on the status of the application while processing...

The 6166 Wizard is designed to ask the investor to provide only the minimum required information...

The screenshot shows the 'acupay' website interface for 'Register for a U.S. Certificate of Tax Residence'. The 'Your Progress' sidebar on the left lists steps: Email and Password (selected), Country of Residence, Type of Investor, Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Review and Confirm, Payment Information, and Print and Sign. The main content area is titled 'Email Address and Password' and contains instructions: 'Please enter your email address and select a password which you will be able to use to check back on the status of your request for a U.S. Certificate of Tax Residence. Your email address will be employed solely for the tax residence certification. You will receive no contact from anyone on any other subjects.' Below this are input fields for 'Email Address\*' (containing 'post@acupay.com') and 'Password\*' (with a note: 'Please enter a password 6-12 characters (numbers and/or letters only). Please re-type to confirm:'). A 'Need Help? Please call for assistance:' section provides contact info for New York and London. Navigation buttons for 'Back' and 'Continue' are at the bottom.

The screenshot shows the 'acupay' website interface for 'Register for a U.S. Certificate of Tax Residence'. The 'Your Progress' sidebar on the left lists steps: Email and Password, Country of Residence (selected), Type of Investor (selected), Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Review and Confirm, Payment Information, and Print and Sign. The main content area is titled 'Type of Investor' and contains instructions: 'Which of the following best describes you? If none of the choices is accurate, select "None of these describe me."' Below this is a list of investor types with radio buttons: Individual and Joint Filers (adult person, 18 or older), Individual (Minor Child) (parent on behalf of a minor, under 18), Corporation (U.S. only), Employee Benefit Plan or Trust, Estate, LLC (Single Member), LLC (Multiple Members), Partnership, S Corporation, Tax Exempt Organization, and Trust (U.S. only). A 'None of these describes me' option is also present. A 'Need Help? Please call for assistance:' section provides contact info for New York and London. Navigation buttons for 'Back' and 'Continue' are at the bottom.

The Wizard allows for all possibilities, including single individual filers, joint filers, and partnerships...

At the end of the process, the investor can review what they've entered, reducing errors and delays.

acupay need help?

Register for a U.S. Certificate of Tax Residence Start Over

**Your Progress:**

- Email and Password
- Country of Residence
- Type of Investor
- **Name and Tax ID**
- Tax Return
- Redeem for Past Years
- Current Address
- Location of Shares
- Review and Confirm
- Payment Information
- Print and Sign

**Name and Tax ID**

**?** Please enter your first name (no middle name or initial), last name and social security number, exactly as they appeared on your last tax return.

**Name and Tax ID**

First Name\*

Last Name\*

Social Security Number\*   
(Please format: \*\*\*-\*\*-\*\*\*\*)  
 Please re-type to confirm:

\* = Indicates a required field.

← Back
Continue →

**Need Help?**  
 Please call for assistance:

**New York**  
 Attn: Betty Lavette  
 Tel: +1 212 422 1222  
 E-mail: [blavette@acupay.com](mailto:blavette@acupay.com)

**London**  
 Attn: Betty Lavette  
 Tel: +44 (0) 20 7382 0340  
 E-mail: [blavette@acupay.com](mailto:blavette@acupay.com)

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**Review and Confirm**

**?** Please review the information you entered below.

<b>Email Address and Password</b>		<b>Joint Return</b>	
Email Address*	jtest@acupay.com	Did you file a joint return on your most recent tax return?*	Yes
Password*	*****	<b>Spouse's Name and Tax ID</b>	
<b>Country of Residence</b>		Spouse's First Name*	Jane
Country of Residence*	United States	Spouse's Last Name*	Test
<b>Type of Investor</b>		Spouse's Social Security Number*	*****
Which of the following best describes you?*	Individual	<b>Reclaim for Past Years</b>	
<b>U.S. Citizen or Resident</b>		2007*	Yes
Are you one of the following?*	U.S. citizen	2008*	Yes
<b>Name and Tax ID</b>		<b>Current Address</b>	
First Name*	Jim	Address 1*	100 Main St
Last Name*	Test	City*	New York
Social Security Number*	*****	State*	New York
<b>Tax Return for Year Most Recently Filed</b>		Postal Code*	10004
Which tax return did you most recently file?*	1040	Phone Number†	212-123-1234
When was the end of the last tax period for which you filed a return (month)?*	December	<b>Review Draft Document(s)</b>	
When was the end of the last tax period for which you filed a return (year)?*	2008	Below are drafts of the document(s) that have been generated based on your information.	
<p style="font-size: small;">If you require assistance, please contact <a href="mailto:blavette@acupay.com">blavette@acupay.com</a> at Acupay by calling +1 212 422-1222.            DRAFT Request for a U.S. Certificate of Tax Residence (Form 8802)</p>			

# Annex B

## Belgian Tax Treaty Countries and Treaty Rates \*

Albania	15%	Hungary	10%	Philippines	15%
Algeria	15%	Iceland	15%	Poland	15%
Argentina	15%	India	15%	Portugal	15%
Armenia	15%	Indonesia	15%	Romania	15%
Australia	15%	Ireland	15%	Russia	10%
Austria	15%	Israel	15%	San Marino	15%
Azerbaijan	15%	Italy	15%	Senegal	15%
Bangladesh	15%	Ivory Coast	15%	Serbia	15%
Belarus	15%	Japan	15%	Singapore	15%
Bosnia-Herzegovina	15%	Kazakhstan	15%	Slovakia	15%
Brazil	15%	South Korea	15%	Slovenia	15%
Bulgaria	10%	Kuwait	10%	South Africa	15%
Canada	15%	Kyrgyzstan	15%	Spain	15%
China	10%	Latvia	15%	Sri Lanka	15%
Croatia	15%	Lithuania	15%	Sweden	15%
Cyprus	15%	Luxembourg	15%	Switzerland	15%
Czech Republic	15%	Macedonia	15%	Taiwan	10%
Denmark	15%	Malaysia	15%	Thailand	20%
Ecuador	15%	Malta, Republic of	15%	Tunisia	15%
Egypt	20%	Mauritius	10%	Turkey	20%
Estonia	15%	Mexico	15%	Turkmenistan	15%
Finland	15%	Moldova, Republic of	15%	Ukraine	15%
France	15%	Morocco	10%	United Arab Emirates	10%
Georgia	15%	Netherlands	15%	United Kingdom	10%
Germany	15%	New Zealand	15%	United States	15%/0%
Ghana	15%	Nigeria	15%	Uzbekistan	15%
Greece	15%	Norway	15%	Venezuela	15%
Hong Kong	15%	Pakistan	15%	Vietnam	15%

\* PLEASE NOTE: This table is a summary only.