Association of International Agricultural Research Centers AIARC

Phone: 703-548-4540 901 North Washington Street **Suite 706** Fax: 703-548-5960 Alexandria, VA 22314-1535 USA E-mail: AIARC@CGIAR.org Date: To: Request for Distribution from the International Agricultural Research Centers Plan (the "Plan") Re: Dear: We have received your request for a distribution from the International Agricultural Research Centers Plan (the "Plan"). We will process your distribution and forward your payment in accordance with your instructions. The purpose of this letter is to clarify our responsibilities with respect to any tax consequences associated with your participation in the "Plan", including a distribution of benefits to you from the plan. Because the Plan is an international plan, application of any jurisdiction's tax law to distributions that you receive from the Plan is outside the scope of the Plan's functions. Any distribution from the Plan will be treated for tax purposes as a payment made directly to you. If any portion of your distribution is taxable, you are responsible for reporting such amount as income to the appropriate taxing authority and for remitting any tax owed on such amount. The Plan will not withhold any portion of your distribution as tax withholding. We need you to execute this letter acknowledging that you understand that we are not responsible for any tax consequences associated with your participation in the Plan. By signing this letter, you further acknowledge that you are solely responsible for any tax obligations triggered by a distribution made to you by the Plan. Please sign the enclosed copy of this letter in the space provided below, and return the executed copy to the undersigned in the envelope provided. If you have any questions regarding this letter, please contact us at 703-548-4540. Sincerely, Maria Guerrera **Executive Director** ACKNOWLEDGMENT

[Participant Signature]

Date: _____