



TAX REIMBURSEMENT ON PENSIONS SETTLEMENT FOR **NON-US** TAX FILERS

SUBMISSION - CALENDAR YEAR 2017

MEMORANDUM AND DECLARATION

MAIL TO: Deloitte Tax LLP
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UPLOAD: www.ga.deloitte.com

Name: Retiree No:

Email: Telephone:

Country of Tax Filing:

In accordance with the policies and procedures established under the provisions of Staff Rule PE-338, Annex I, of the Inter-American Development Bank (the "Bank"), and Staff Rule No. 35 of the Inter-American Investment Corporation, I am enclosing full copies of my National and Local tax returns with the required supporting schedules and forms, which I have filed or intend to file for Calendar Year (Fiscal Year) 2017.

I understand that:

- a) All enclosed copies of tax returns, schedules and forms are subject to use by the Bank and by Deloitte Tax LLP under contract to the Bank for the purposes of calculating the appropriate settlement amount for calendar year 2017;
- b) Deloitte will provide me with a letter explaining and accompanying the tax reimbursement pension settlement calculation;
- c) Deloitte will treat my tax returns, schedules, and forms in strict confidence and will use such tax returns, schedules, and forms only as necessary to calculate and verify my tax reimbursement;
- d) Deloitte will not be responsible (1) for the mathematical accuracy of my tax returns, (2) for my compliance with tax laws or regulations or, (3) for the content or preparation of my returns;
- e) Any penalties and interest that may be assessed by any taxing authorities with respect to the timeliness of my tax filings or the amount of my tax payments are my sole responsibility; and
- f) I will submit this form including the declaration on the following pages to Deloitte.

DECLARATION

I affirm that my estimated tax payments, if any, due for calendar year 2017 have been paid to the appropriate taxing authorities and that to the best of my knowledge I have calculated my taxes for calendar year 2017 using all exemptions and deductions to which I am entitled and under the most economical legal filing status to minimize my tax liability.

A) Basic Data

- a. Enter your actual filing status on your 2017 federal tax return
Single **Married Filing Jointly** **Married Filing Separately**
Head of Household **Qualifying Widow(er)**
- b. If your filing status was Married Filing Jointly, you will need to complete section B below.
- c. If your filing status was Married Filing Separately, you will need to complete Section B below, submit your and your spouse’s tax returns, and your tax reimbursement will be computed as if you and your spouse filed joint tax returns. However, in exceptional circumstances, the Division Chief, Compensation and Benefits, may determine that your tax reimbursement should be calculated based on a Married Filing Separately filing status if your circumstances meet specified criteria. Please refer to page 17 of the [Tax Reimbursement Handbook](#) for IDB Group Retirees for more information.
- d. Is your spouse also an IDB employee or retiree? Yes No N/A
- e. For Canadian taxpayers who are Married Filing Separately and have allocated a portion of IDB pension income on your spouse individual income tax return, please submit a copy of spouse’s return along with a copy of your tax return.

f. Status changes:

Has your mailing address or email address changed since your 2016 settlement was prepared? Or, if you retired in 2017, has your address changed since retirement?
Yes No

Have there been other changes in your circumstances that may affect your settlement calculation *e.g. employment, relocation, spouse status changes, etc.?*
Yes No

Please specify relevant changes in the space below:

- g. I confirm that I have no tax filing requirements in the United States (check)
- h. Extensions requested
I have requested an extension of time to file my 2017 tax return: Yes No
I have attached a copy my tax extension request form (check)

B) My Retirement Income from the IDB

I confirm that the income I received and reported on my 2017 income tax returns from the IDB Staff Retirement Plan, including tax reimbursement, is:

- 1) 2017 Gross Retirement Benefits*
- 2) 2017 Taxable Retirement Benefits*

***Per Letter/Certificate of pension received from IDB**

Per tax return in local currency after exchange rate has been Applied.

C) Optional election to stop quarterly tax advances for this upcoming year

DO NOT INITIAL IF YOU WISH TO CONTINUE RECEIVING QUARTERLY TAX ADVANCES. By initialing this line, I ask that the Bank stop/discontinue all future tax advances. I understand I will advance all taxes arising from IDB pension income using personal funds. I understand that after the settlement calculation is prepared, I will receive the reimbursement amount that is calculated as due in relation to tax paid on my pension income in one installment, after August 31 of the year following the relevant tax year.

D) Confirmation of complete data provision

I understand that this form must be submitted along with full true copies of all pages of my 2017 federal and state tax return/s as filed with tax authorities by **July 6, 2018**, unless the due date for filing my 2017 returns has been extended beyond that date.

I also understand that I should submit copies of any amendments to my 2017 tax returns or copies of adjustments to the returns by the taxing authorities within 60 days after such filing or notification.

I certify that all entries on this form are true and correct.

I agree that either my handwritten signature or my typed name in the box below is valid as my signature.

Signature:

Date:

Note: If this form was completed digitally, please confirm all inputs are saved. Alternatively, you may PRINT to PDF to ensure all data inputs are included in your submission.