



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **W-8CE**
(Rev. October 2025)
Department of the Treasury
Internal Revenue Service

Notice of Expatriation and Waiver of Treaty Benefits

Give this form to the payer. Do not send to the IRS.
Go to www.irs.gov/FormW8CE for the latest information.

OMB No. 1545-2138

Name of owner	U.S. taxpayer identification number
Permanent address	Expatriation date

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 you have a 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.

Name of payer	Account Number (or other identifying information)
For the payer above, check the box below if you had any of the following items on the day before your expatriation date (see instructions).	
☐ 1 Eligible Deferred Compensation Item. Checking this box notifies the payer that you are irrevocably waiving any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States (see instructions)	
☐ 2 Ineligible Deferred Compensation Item	
☐ 3 Specified Tax Deferred Account	
☐ 4 Nongrantor Trust. Checking this box notifies the payer that you will be treated as having waived any right to claim any reduction in withholding on any distribution from this trust under any treaty with the United States (see instructions)	
☐ Checking this box notifies the payer that you are electing to be treated as having received the value of your interest in the trust on the day before your expatriation date and that you will be subject to withholding under section 877A until the payer receives (a) a copy of the letter ruling issued by the IRS stating the value of your interest in the trust, and (b) your certification that you have paid any tax due on the receipt of the value of your interest in the trust (see instructions).	

Signature

Date

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-8CE and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW8CE.

General Instructions

Purpose of Form

Form W-8CE is used to notify the payer that you are a covered expatriate individual subject to special tax rules.

Covered Expatriate

You are a covered expatriate if you meet any of the following on the date of your expatriation.

1. Your average annual net income tax liability for the 5 tax years ending before the date of expatriation is more than \$206,000 for 2025. This amount is indexed for inflation. For years after 2025, see the Instructions for Form 8854 for the adjusted amount.

2. Your net worth was \$2 million or more on the date of your expatriation.

3. You fail to certify on Form 8854 that you have complied with all federal tax obligations for the 5 tax years preceding the date of your expatriation.

Exceptions to covered expatriate. Statements (1) and (2) do not apply if either of the following is true.

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

- You relinquished U.S. citizenship before the age of 18½, and you were a resident of the United States 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 tax 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 give Form W-8CE to the payer if they had any of the items identified in boxes 1 through 4 on the day before their expatriation date. In addition, all expatriates must file Form 8854 with the Internal Revenue Service.

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 item (box 1). A deferred compensation item is an eligible deferred compensation item if the following three conditions are met.

1. The payer is either a U.S. person or a foreign person electing to be treated as a U.S. person for purposes of section 877A(d)(1). (Separate guidance will be issued providing procedures to make this election.)
2. You notify the payer of your status as a covered expatriate.
3. You irrevocably waive any right to claim any withholding reduction under any treaty with the United States on Form 8854.

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

Ineligible deferred compensation item (box 2). A deferred compensation item is an ineligible deferred compensation item if the three conditions listed above are not met.

Check box 2 if you have an ineligible deferred compensation item. Checking this box provides notice to the payer 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), qualified ABLE programs (as defined in section 529A), 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 payer 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 part of any trust, whether U.S. or foreign, of which you were not considered the owner under sections 671 through 679 on the day before your expatriation date. 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 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 box 4 is checked, is deemed to have waived any right to claim any reduction in withholding on any distribution from this trust under any treaty with the United States.

Election to be treated as receiving value of interest in the trust. You can elect to pay tax currently on the value of your interest in the trust if you first obtain a letter ruling from the IRS stating the value of your interest in the trust as of the day before your expatriation date. Make the election on Form 8854. Attach the valuation letter ruling to Form 8854 and file Form 8854 with your

Form 1040 or Form 1040-NR. An election is not valid unless your income tax return is filed by the due date (including extensions).

When To File

File Form W-8CE on the earlier of (a) the day before the first distribution on or after the expatriation date, or (b) thirty (30) days after the expatriation date for each specified tax deferred account, item of deferred compensation, or interest in a nongrantor trust.

Where To File

Give Form W-8CE to each payer of the income described earlier. Keep a copy for your own records.

Instructions for Payer

As a result of receiving notification of expatriation on Form W-8CE, you may have a requirement to withhold tax under section 877A or to report information to the IRS.

Eligible deferred compensation item. You must withhold 30% on any taxable payment to the covered expatriate.

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

Nongrantor trust. If the covered expatriate elects to be treated as receiving the value of his or her interest in the nongrantor trust on the day before his or her expatriation date, you must provide the covered expatriate within 60 days of receipt of this form with the information needed to calculate the value of his or her interest in the trust as of the day before the expatriation date. This information includes the following.

- A copy of the trust deed document.
- A list of assets held by the trust on the day before the expatriation date and the values of such assets.
- Relevant information about the interests of the other beneficiaries.
- Dates of birth of all persons who constitute measuring lives for any distributions.
- Policies used by trustees in making discretionary distributions (if any) that may constitute an ascertainable standard.
- Any other relevant information.

If you do not provide such documents and information to the covered expatriate, then the election is not valid and you must withhold 30% on any taxable distributions from the trust.

If the covered expatriate makes the election, you must withhold 30% on any taxable distribution from the trust until you receive (a) a copy of the valuation letter ruling issued by the IRS, and (b) the covered expatriate's certification under penalties of perjury that he or she has paid any tax due on the value of the trust that he or she is treated as receiving.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 3 hr., 35 min.; **Learning about the law or the form**, 1 hr., 00 min.; **Preparing and sending the form**, 1 hr., 6 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through www.irs.gov/FormComments. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send Form W-8CE to this address. Instead, give it to the payer.