

Part VII **Terms of Agreement**

By signing this transfer agreement, you agree to the following.

- This document constitutes an agreement by the transferee to assume the liability of the transferor for the unpaid portion of the section 965(i) net tax liability or, in the case of a partial transfer, for the unpaid portion of the section 965(i) net tax liability attributable to the transferred stock;
- The transferee agrees to comply with all the conditions and requirements of section 965(i) and Regulations section 1.965-7(c), including the annual reporting requirement, as well as any other applicable requirements of the regulations under section 965;
- The transferor and any successor to the transferor will remain jointly and severally liable for the section 965(i) net tax liability being assumed by the transferee;
- If the Commissioner requests additional information (for example, additional information regarding the ability of the transferee to fully pay the section 965(i) net tax liability), the transferee will provide such information; and
- If the Commissioner determines, at the time of submission or such later date until the section 965(i) net tax liability has been fully paid, that this transfer agreement contains a material misrepresentation or material omission, or if the transferee does not provide the additional information requested by the Commissioner within a reasonable timeframe communicated by the Commissioner, the Commissioner may reject the transfer agreement effective as of the date of the related triggering event or, in the alternative, on the date the Commissioner determines that this transfer agreement includes a material misrepresentation or material omission.

Transferor

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts I, III, IV, and V are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(i) transferor reported in Part I.

Sign Here

<p>Signature _____</p> <p>Print name _____</p> <p>Email address _____</p>	<p>Date _____</p> <p>Print title _____</p> <p>Daytime phone _____</p>
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Transferee

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts II, III, IV, V, and VI are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(i) transferee reported in Part II.

Sign Here

<p>Signature _____</p> <p>Print name _____</p> <p>Email address _____</p>	<p>Date _____</p> <p>Print title _____</p> <p>Daytime phone _____</p>
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