



US Tax Withholding and Reporting:

While cruising in US territorial waters, Celebrity Cruises is required to report to the IRS all single slot jackpot payouts of \$1,200 or more or any single other wager payout where the odds are 300 times the wagered bet or greater and the win is over \$5000. There is no tax withholding for US citizens or US residents unless the winner fails to provide a valid social security number, in which case we withhold at a rate of 28%.

Non US citizens/ Non US residents will be subject to tax withholding of 30% on any single Slot Jackpot payout of \$1,200 or more or any single other wager payout where the odds are 300 times the wagered bet or greater and the win is over \$5000.

Non US citizens/ Non US residents will only be taxed if winnings are derived within US domestic waters and will be required to complete IRS form 1042-S.

Whenever a tax form is issued to the guest, a duplicate copy will be sent to the IRS.

Additional information about W2-G and 1042-S reporting may be found at <http://www.irs.gov/>