

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

- For use by individuals. Entities must use Form W-8BEN-E.
 ► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
 ► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual **Instead, use Form: W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States **8233 or W-4**
- You are a person acting as an intermediary **W-8IMY**

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner <u>Cynthia-Lugo, Private National, Non-U.S. Citizen</u>	2 Country of citizenship <u>Rocke Kehilliah Nation</u>
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. <u>RFD R001-13, #313</u> City or town, state or province. Include postal code where appropriate. <u>Commerce, Texas Republic, Non-Domestic, zip exempt</u>	
4 Mailing address (if different from above) <u>RFD East Sterling Hart Drive, #313</u> City or town, state or province. Include postal code where appropriate. <u>Commerce, Texas Republic, Non-Domestic, zip exempt.</u>	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) <u>N/A</u>	

6a Foreign tax identifying number (see instructions) <u>N/A</u>	6b Check if FTIN not legally required <input type="checkbox"/>
7 Reference number(s) (see instructions) <u>Cynthia Felan Lugo. See attached birth certificate number(s)</u>	8 Date of birth (MM-DD-YYYY) (see instructions) <u>07-18-1966</u>

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

- 9** I certify that the beneficial owner is a resident of Cynthia Felan Trust of Yah-Rocke Kehilliah Nation within the meaning of the income tax treaty between the United States and that country.
- 10** **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

☒ I certify that I have the capacity to sign for the person identified on line 1 of this form.

without prejudice, Cynthia Lugo Hermosillo
 Signature of beneficial owner (or individual authorized to sign for beneficial owner)

05-08-2025
 Date (MM-DD-YYYY)

Cynthia-Lugo:[Hermosillo] in Exclusive equity, Principal, Grantor, Beneficiary, Hei
 Print name of signer

W-8BEN Assertion

Public Notice of Status Regarding W-8ben

We, Cynthia-Lugo: of the House Hermosillio, a living private woman, declare that we act solely as the principal, Grantor, heir, beneficiary, authorized agent of the Living trust entity CYNTHIA LUGO HERMOSILLIO. We do not act as surety, debtor, or taxpayer, and do not assume or admit liability.

We, the undersigned, acting as Trustee and Principal for the Living Revocable Trust known as **CYNTHIA FELAN LUGO / CYNTHIA LUGO HERMOSILLIO**, do hereby issue this **Lawful Public Notice and Assertion of Status**.

This document affirms, without waiver or surrender, the standing of the Trust and Trustee as a **non-resident, non-citizen, non-subject**, and not liable to the obligations or assumptions of any foreign corporate jurisdiction, including that known as the "United States" or any of its instrumentalities.

The attached **W-8BEN** is executed in harmony with this standing and is made part of the Trust record. We affirm that the declarations therein are true and correct to the best of our knowing, and are made without coercion, assumption, or misrepresentation. This Assertion is made in good faith, for the public record, and under full private authority and capacity. Let this stand as Notice to any and all agents, actors, or claimants that the Trust operates in the private, and all matters herein are governed accordingly.

Executed by hand and seal on this 8th day of May, 2025.
Nunc Pro Tunc to July 18, 1966

By:

Cynthia Lugo Hermosillio

Cynthia-Lugo: [Hermosillio]
Trustee of the Living Trust
CYNTHIA LUGO HERMOSILLIO TTEE.

All Rights Reserved. Without prejudice.

Private Notarial Acknowledgment

Witness to Lawful Assertion

On this 8th day of May, 2025, I, the undersigned **Private Notary**, do hereby affirm that the woman known to me as **Cynthia-Lugo: [Hermosillio]** known to me in good faith, to be the woman whose name is subscribed to the within instrument, and acknowledged that Cynthia-Lugo executed the same for the purposes therein contained, to the best of her knowledge.

Executed under full private capacity and authority, without prejudice.

Witnessed by my hand, light and official seal:

blessing-medinna, Private Notary / Witness

All Rights Reserved.

Date: [05-08-2025].

Location: Commerce, Texas.



Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address CYNTHIA LUGO HERMOSILLIO EAST STERLING HART DRIVE, #313 COMMERCE, TEXAS 75428		Taxpayer identification number(s) 33-6906403	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Cynthia-Lugo: Hermosillio c/o RFD East Sterling Hart Drive, #313 Commerce, Texas, Non Domestic, Zip exempt		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>		Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
Check if to be sent copies of notices and communications <input type="checkbox"/>		Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
(Note: IRS sends notices and communications to only two representatives.)		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
(Note: IRS sends notices and communications to only two representatives.)		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
All tax matters, years, and forms associated with the statutory trust identified in Line 1, including but not limited to records and bond-related disclosures under fiduciary obligation.	No authority is granted to submit Tax Returns	2017 - 2025
AU	AU	AU

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;
No authority is granted to submit tax returns.

☒ Other acts authorized: **Authority is limited to review, inspection, oversight, and endorsement of records and instruments relating to the equitable administration of the Trust Estate identification above. Representative acts in special appearance only, without joinder to any commercial liability or waiver of right.**

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): Representative is not authorized to file returns, incur commercial obligations, or act as surety. Appointment is limited to equitable administration, bond over

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ☒

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Cynthia Spethemoll

Signature

6-20-2025

Date

Authorized agent for the Trust.

Title (if applicable)

Print name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
d	n/a	n/a	<i>Cynthia Spethemoll</i>	6-20-2025

REQUIRED ATTACHMENT for Form 2848

Assertion of Status and Authority

We, the spirit-soul-body of the private woman called Cynthia-Lugo: of the House of Hermosillo, the flesh lives and blood flows, a woman with sound mind, standing in our private capacity and in special appearance only, do hereby assert and affirm:

1. That we are not the statutory trust entity identified as CYNTHIA LUGO HERMOSILLIO, nor do we assume commercial liability for its activities.
2. That we act solely as an authorized agent for the equitable administration and correction of the trust estate.
3. That we do not waive any rights, join any contract, or act in dishonor.
4. That we are competent and capable to serve in this fiduciary oversight role under our own volition, by appointment of necessity, and under divine commission.

Executed this 20th day of June, 2025.

Without prejudice,

Autograph: Cynthia-Lugo
Cynthia-Lugo; principal, heiress, beneficiary
Of the CYNTHIA LUGO HERMOSILLIO Estate.
All rights reserved, without prejudice.

Witnessed by: Tamara-Jean

Witnessed by: blssng-melina

Notice Concerning Fiduciary Relationship

(Internal Revenue Code Sections 6036 and 6903)

Go to www.irs.gov/Form56 for instructions and the latest information.

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)

CYNTHIA LUGO HERMOSILLIO, Decedent Estate (Constructive Trust)

Identifying number

Decedent's social security no.

Address of person for whom you are acting (number, street, and room or suite no.)

33-6906403

C/O EAST STERLING HART DRIVE, #313

City or town, state, and ZIP code (If a foreign address, see instructions.)

COMMERCE, TEXAS 75428

Fiduciary's name

BRETT ALLEN HALL, acting judge, and Jennifer Fogg, clerk of court

Address of fiduciary (number, street, and room or suite no.)

1111 EAST YELLOWJACKET LANE

City or town, state, and ZIP code

ROCKWALL, TEXAS 75087

Telephone number (optional)

(**972**) **204-7000**

Section A. Authority

1 Authority for fiduciary relationship. Check applicable box:

- a ☐ Court appointment of testate estate (valid will exists)
- b ☐ Court appointment of intestate estate (no valid will exists)
- c ☐ Court appointment as guardian or conservator
- d ☐ Fiduciary of intestate estate
- e ☐ Valid trust instrument and amendments
- f ☐ Bankruptcy or assignment for the benefit of creditors
- g ☒ Other. Describe: Trustees by operation of law

2a If box 1a, 1b, or 1d is checked, enter the date of death: _____

b If box 1c, 1e, 1f, or 1g is checked, enter the date of appointment, taking office, or assignment or transfer of assets: 08/16/2017
Appointment under equitable necessity and declaration of trust correction.

Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply): ☐ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment
☐ Excise ☒ Other (describe): _____

4 Federal tax form number (check all that apply): a ☐ 706 series b ☐ 709 c ☐ 940 d ☐ 941, 943, 944
e ☐ 1040 or 1040-SR f ☐ 1041 g ☐ 1120 h ☒ Other (list): _____

5 If your authority as a fiduciary does not cover all years or tax periods, check here ☐
and list the specific years or periods within your authority: _____

For Paperwork Reduction Act and Privacy Act Notice, see separate instructions.

Cat. No. 163751

Form **56** (Rev. 11-2022)

Part II Revocation or Termination of Notice**Section A—Total Revocation or Termination**

- 6 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . ☐
- Reason for termination of fiduciary relationship. Check applicable box:
- a ☐ Court order revoking fiduciary authority
- b ☐ Certificate of dissolution or termination of a business entity
- c ☐ Other. Describe: _____

Section B—Partial Revocation

- 7a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . ☐
- b Specify to whom granted, date, and address, including ZIP code. _____

Section C—Substitute Fiduciary

- 8 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . ☐

Part III Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)

382ND JUDICIAL DISTRICT COURT

Address of court

1111 EAST YELLOWJACKET LANE, SUITE 402

City or town, state, and ZIP code

ROCKWALL, TEXAS 75087

Date proceeding initiated

8-16-2017

Docket number of proceeding

2-17-0455

Date

Time

☐ a.m.☐ p.m.

Place of other proceedings

Part IV SignaturePlease
Sign
Here

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Fiduciary's signature

Authorized agent of Trust estate

Title, if applicable by Operation of Law

Date

- Brett Allen Hall, acting judge

- Jennifer Fogg, acting clerk of Court

Form 56 (Rev. 11-2022)

6-20-2025

ATTACHMENT B: Notice of Fiduciary Appointment (form 56)

To whom it may concern:

Let it be recorded that the undersigned, a living woman, hereby recognizes Brett Allen Hall, judge and Jennifer Fogg, Clerk of court, as trustees and fiduciaries for the trust estate known as CYNTHIA LUGO HERMOSILLIO, which is presumed to exist by public Trust operation and record.

This notice serves to bind said public officers to fiduciary performance, subject to equitable correction and full accountability.

Done in good faith.

Executed this 20th day of June 2025

Without prejudice,

Autograph: Cynthia Lugos Hermosillo

Cynthia-Lugo; heiress, principal, beneficiary
All rights reserved.