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## SELECTED US TAX DEVELOPMENTS

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### CANADA-US TREATY ELECTION FOR NON-RESIDENT ALIEN BENEFICIARIES OF CANADIAN PENSION PLANS

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This article analyzes the treatment of US beneficiaries of foreign pension plans, including the impact of Code section 72(w). The article explores the use of the special elections for beneficiaries of Canadian pension plans contained in the Canada-US income tax treaty, and suggests a possible alternative solution for situations in which the election is not available.

**KEYWORDS:** PENSION PLANS ■ RRSP ■ TREATY ■ US-CANADA ■ US

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\*\*\* Of Davies Ward Phillips & Vineberg LLP, New York. I wish to express my appreciation to my colleagues Candice Turner and Brian Bloom for their helpful comments on this article. However, I am solely responsible for any errors contained herein.