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If the Google Book Settlement is approved, hundreds of thousands of authors worldwide will be entitled to claim a one-off payment of \$60 for each of their works that has been illegally digitized as part of the Google Library Project.

In order to claim this payment, Australian authors (and those from other countries that have a tax treaty with the USA) will need to obtain an Individual Taxpayer Identification Number (ITIN) from the US Internal Revenue Service. This is an administratively complex and expensive undertaking.

Australians are eligible for the ITIN and subsequent tax treaty benefits under 'Exemption #1(d)'. In order to qualify for this exemption Australians must provide to the IRS **'A signed letter or document from the withholding agent, on official letterhead, showing your name and account number, and evidencing that an ITIN is required to make distributions to you during the current tax year which are subject to IRS information reporting or federal tax withholding.'**

Accordingly, Google will need to issue this letter to each and every author with a 'Not Commercially Available' book affected by the settlement. This will number thousands of Australians and many more worldwide. It is hard to imagine how such a process might be efficiently administered, and we wonder if the parties to the Settlement are even aware of the demands it will place on foreign rightsholders.

Once in possession of this document/letter, the applicant must prove their identity to the IRS. The applicant's photo identification must be notarized, that is, sighted and issued with an apostille. This can only be done by a foreign notary, and to quote the IRS, 'foreign notaries are only acceptable as outlined by the Hague Convention'.

Any author with the tenacity to understand and navigate first the Settlement itself, and then the IRS' requirements had better also have some spare cash to hand. The major directory of notaries in Australia at www.apostille.com.au advertises fees of AUD\$200 for the apostille, plus a fee of AUD\$90 per document for notary service. So, an Australian author must pay fees of AUD\$290, plus postage, photocopying and any other administrative charges just to make an application to the IRS.

It is conceivable that many authors whose books are Not Commercially Available in the USA would not consider this process worthwhile. That could mean a lot of unclaimed amounts of \$60. What will happen to these funds?

It appears to us that there needs to be serious thought given to the administrative demands and possible problems of the Settlement for rightsholders outside of the USA. The Google Book Settlement was agreed to by the American Authors' Guild and the Association of American Publishers. Neither of these parties represents the interests of rightsholders outside the USA, yet these rightsholders will be inescapably affected by the Settlement. We urge you to recognize them and their right to be treated fairly within the Settlement.

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