The following are the various IRS Forms that are available depending on your tax residence and entity type. Special rules apply for single member LLCs and disregarded entities. For these entity types, the tax form determination is based on the Beneficial Owner.

<table>
<thead>
<tr>
<th>IRS Form (Click to access form)*</th>
<th>IRS Guidance*</th>
<th>U.S. or Non-U.S Person</th>
<th>Additional Information</th>
</tr>
</thead>
</table>
| **Form W-9**                     | Request for Taxpayer Identification Number and Certification  
A U.S. resident alien is an individual that satisfies either the green card test or the substantial presence test. |
| **Form W-8BEN**                  | Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)  
**Inst W-8BEN**                  | Non-U.S. individual | Clients that are non-U.S. individuals but have a U.S. address and/or telephone number may also be asked to certify that they are non-U.S. persons as defined for U.S. tax purposes.  
Clients may use the Supplement to Form W-8BEN. |
| **Form W-8BEN-E**                | Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)  
**Inst W-8BEN-E**                | Non-U.S. entity | Non-U.S. entity that is a beneficial owner.  
Example of entities that would not complete Form W-8BEN-E:  
- Partnerships, simple trusts, and grantor trusts are generally treated as flow-through entities and should complete Form W-8IMY.  
- A disregarded entity cannot be treated as a beneficial owner. An account that is held by a disregarded entity (other than a disregarded entity treated as an FFI for chapter 4 purposes) is treated as held by the entity’s single owner. The single owner will need to present the appropriate form.  
- Central banks of issue, tax-exempt organizations, private foundations, international organizations, and governments should generally complete Form W-8EXP.  
Additional guidance on completing Form W-8BEN-E can be found by reviewing the Simplified Instructions Guide or contacting your tax advisor. |
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| **Form W-8IMY** (and Withholding Statement) | Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain Branches for United States Tax Withholding and Reporting  
*Inst W-8IMY* | Non-U.S. person | Non-U.S. person that acts as an intermediary (e.g., qualified intermediary (QI), non-qualified intermediary (NQI) or is a flow-through entity (partnership, simple trust, grantor trust).  
Withholding statements must be provided along with the W-8IMY. The type of withholding statement should conform to the entity type.  
The following links provide additional input on withholding statements:  
• General Guidance  
• Example of a Withholding Statement that may accompany a W-8IMY  
Please contact your tax advisor if you have additional questions. |
| **Form W-8ECI** | Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States  
*Inst W-8ECI* | Non-U.S. person | Non-U.S. person claiming income is effectively connected with the conduct of a trade or business in the U.S. All the following conditions would apply:  
• The account holder is not a citizen or a resident of the United States;  
• The income earned will be “effectively connected” with a US trade or business;  
• The account holder has a trade or business located in the US;  
• The account holder will be filing a U.S. tax return (Form 1120F or 1040NR) with the Internal Revenue Service at the end of each year; and  
• The account holder has obtained a U.S. taxpayer identification number (TIN) with which to submit these returns. |
| **Form W-8EXP** | Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting  
*Inst W-8EXP* | Non-U.S. person | Non-U.S. person that is a beneficial owner which is exempt from taxation under the Internal Revenue Code. Would be used by:  
• Governments  
• International organizations  
• Central banks of issue  
• Tax-exempt organizations  
• Private foundations  
• Governments of a U.S. possession |


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