

## U.S. Tax Form Information

This document is made available for general information only. Citigroup Inc., its affiliates, and its employees are not in the business of providing tax or legal advice to any taxpayer outside of Citigroup Inc. and its affiliates. This information is not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Any such taxpayer should seek advice based on the taxpayer's particular circumstances from an independent tax advisor.

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.

IRS Form (Click to access form)*	IRS Guidance*	U.S. or Non-U.S. Person	Additional Information
<a href="#">Form W-9</a>	Request for Taxpayer Identification Number and Certification <a href="#">Inst W-9</a>	U.S. individuals and U.S. entities	U.S. individuals includes U.S. citizens and U.S. resident aliens. A U.S. resident alien is an individual that satisfies either the green card test or the substantial presence test.
<a href="#">Form W-8BEN</a>	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) <a href="#">Inst W-8BEN</a>	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 <a href="#">Supplement to Form W-8BEN</a> .
<a href="#">Form W-8BEN-E</a>	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <a href="#">Inst W-8BEN-E</a>	Non-U.S. entity	Non-U.S. entity that is a beneficial owner. Example of entities that <u>would not complete</u> Form W-8BEN-E: <ul style="list-style-type: none"> <li>Partnerships, simple trusts, and grantor trusts are generally treated as flow-through entities and should complete Form W-8IMY.</li> <li>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.</li> <li>Central banks of issue, tax-exempt organizations, private foundations, international organizations, and governments should generally complete Form W-8EXP.</li> </ul> Additional guidance on completing Form W-8BEN-E can be found by reviewing the <a href="#">Simplified Instructions Guide</a> or contacting your tax advisor.



Private Bank

IRS Form (Click to access form)*	IRS Guidance*	U.S. or Non-U.S Person	Additional Information
<a href="#">Form W-8IMY</a> (and Withholding Statement)	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain Branches for United States Tax Withholding and Reporting  <a href="#">Inst W-8IMY</a>	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: <ul style="list-style-type: none"> <li>• <a href="#">General Guidance</a></li> <li>• <a href="#">Example of a Withholding Statement</a> that may accompany a W-8IMY</li> </ul> Please contact your tax advisor if you have additional questions.
<a href="#">Form W-8ECI</a>	Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States  <a href="#">Inst W-8ECI</a>	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: <ul style="list-style-type: none"> <li>• The account holder is not a citizen or a resident of the United States;</li> <li>• The income earned will be "effectively connected" with a US trade or business;</li> <li>• The account holder has a trade or business located in the US;</li> <li>• 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</li> <li>• The account holder has obtained a U.S. taxpayer identification number (TIN) with which to submit these returns.</li> </ul>
<a href="#">Form W-8EXP</a>	Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting  <a href="#">Inst W-8EXP</a>	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: <ul style="list-style-type: none"> <li>• Governments</li> <li>• International organizations</li> <li>• Central banks of issue</li> <li>• Tax-exempt organizations</li> <li>• Private foundations</li> <li>• Governments of a U.S. possession</li> </ul>

\* Provided via third party website – [www.irs.gov](http://www.irs.gov)

Citi Private Bank is a business of Citigroup Inc. ("Citigroup"), which provides its clients access to a broad array of products and services available through bank and non-bank affiliates of Citigroup. Not all products and services are provided by all affiliates or are available at all locations. Neither Citigroup nor any of its affiliates provides tax or legal advice. Citi and Citi with Arc Design are registered service marks of Citigroup Inc. or its affiliates.

© 2022 Citigroup Inc. All Rights Reserved.