

# Morgan Stanley

REQUEST FOR U.S. TAX DOCUMENTS FROM **ENTITY ACCOUNTS**  
PLEASE RESPOND TO AVOID REPORTING TOWARDS TAX AUTHORITIES  
AND TAX WITHHOLDING

In order to comply with U.S. Internal Revenue Service (“IRS”) rules governing information reporting and tax withholding on certain income paid, Morgan Stanley is required by law to obtain certain information or IRS forms from you. The enclosed instructions are provided to guide you in determining the appropriate form to complete. Please complete and return the form relevant to your tax status together with your completed application form and supporting identity documentation to your Morgan Stanley financial adviser.

Morgan Stanley may be required to report certain details pertaining to transactions on your account to the IRS or local tax authority. Failure to provide the required U.S. tax documentation may result in 30% withholding applying to certain payments or restrict trading on your account.

In addition, and in line with IRS rules, Morgan Stanley may be required to reconfirm your tax status again in the future or to obtain additional documentation if you provide a W-8 and have certain U.S. indicia (for example, a U.S. address or telephone number).

Morgan Stanley and its financial advisers do not provide tax advice. Individuals should consult their own tax advisers before making any tax related decisions.

## **Which tax form is required?**

Below we provide descriptions of the Form W-9 and Form W-8BEN-E. You can find additional information and obtain additional copies from the IRS website at [www.irs.gov](http://www.irs.gov).

### **FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION**

You should complete this form if you are a U.S. Entity (including a resident alien) to provide your correct taxpayer identification number (“TIN”) and, when applicable, to:

- 1) certify the TIN you are giving is correct (or you are waiting for a number to be issued);
- 2) certify you are not subject to backup withholding;
- 3) claim an exemption from backup withholding if you are a U.S. exempt payee, or
- 4) claim an exemption from FATCA reporting if applicable.

Non-US persons should not use Form W-9 but instead must use an applicable Form W-8.

### **FORM W-8BEN-E: CERTIFICATE OF STATUS OF BENEFICIAL OWNER FOR UNITED STATES TAX WITHHOLDING AND REPORTING (ENTITIES)**

You should complete this form if you are a non-U.S. entity and you are claiming that you are the beneficial owner of the income paid to you in connection with the accounts(s) for which the Form W-8BEN-E is being provided. The purpose of this form is 1) establish that you are a foreign person, 2) claim that you are the beneficial owner of the income for which the Form W-8BEN-E is being provided, 3) document your Chapter 4 FATCA status, and 4) if applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. (See Part III of the Form W-8BEN-E). In addition, you may also use Form W-8BEN-E to certify that income from a notional principal contract is not effectively connected with the conduct of a trade or business in the United States. Form W-8BEN-E is valid for the year signed plus 3 calendar years.

### **FORM W-8IMY: CERTIFICATE OF FOREIGN INTERMEDIARY, FOREIGN FLOW-THROUGH ENTITY, OR CERTAIN U.S. BRANCHES FOR UNITED STATES TAX WITHHOLDING**

You should complete this form if you are a:

**Foreign Intermediary**, to certify that you are a foreign person and are acting as either a Qualified Intermediary (“QI”) or Nonqualified Intermediary (“NQI”) for payments being received on behalf of others (“beneficial owners”). A QI should use this form to certify 1) it is a QI, 2) whether it is assuming primary withholding and/or reporting responsibility, and 3) it will transmit information regarding certain U.S. payees to a withholding agent if it has not undertaken primary reporting and backup withholding responsibility. An NQI should use this form to transmit appropriate documentation regarding foreign beneficial owners and certain U.S. payees. You are also obligated to provide a withholding allocation statement unless you are a QI that has assumed all withholding responsibilities (see sample attached).

**Foreign Partnership**, to establish the partnership’s status as a foreign flow-through entity and that the partnership is acting as either a withholding foreign partnership (“WFP”) or a non-withholding foreign partnership (“NWFP”). A WFP should use this form to certify that it has

assumed primary withholding responsibility. A NWFP should use this form to transmit appropriate documentation to a withholding agent about its partners. You are also obligated to provide a withholding allocation statement as required (see sample attached).

**Foreign Simple or Grantor Trust**, to certify the trust's flow-through entity status and that the trust is acting as either a withholding foreign trust ("WFT") or non-withholding foreign trust ("NWFT"). A WFT should use this form to certify that it has assumed primary withholding responsibility. A NWFT should use this form to transmit appropriate documentation to a withholding agent about its beneficiaries or owners. The trust is also obligated to provide a withholding allocation statement (see sample attached).

**U.S. Branch of certain foreign banks or insurance companies**, to certify that 1) the income the bank or insurance company receives is not effectively connected with the conduct of a trade or business within the United States, and 2) the bank or insurance company is using the certificate either to transmit the documentation of the persons for whom it is acting as an intermediary or as evidence of its agreement with a withholding agent to be treated as a U.S. person. See Part IV of the Form W-8IMY.