Dear Customer,

**Hilton Grand Vacations, Inc. ("HGV")** and its wholly owned subsidiaries, Bluegreen Vacations Corporation ("BGVC") and Grand Vacations Resort Services, Inc. ("GVRS"), have engaged KPMG to assist with the collection of certain required U.S. tax documentation.

HGV's records indicate that you are not a U.S. citizen, permanent resident (e.g., green card holder), and do not meet the substantial presence test. If this is correct, to ensure HGV's records are complete and to comply with U.S. tax reporting and withholding requirements, we ask that you complete and return the attached IRS Form W-8BEN. Please **Do Not** reply to this email or return the form by email. Use the submission instructions provided below.

This message has been sent to all email addresses associated with Loan **1234567** in our records. If you received this email more than once, it is because multiple email addresses are listed for this loan. Please submit one completed form per loan ID.

Please complete the following steps by **December 31, 2026.**

1. **Complete the attached Form W-8BEN using the instructions below:**
   **Disclaimer: The instructions provided below do not constitute tax or legal advice. You should consult your tax advisor regarding your specific situation*
   a. ***Line 1 — Name:*** Enter your full legal name. This is generally the name that appears on your passport or driver's license.
   b. ***Line 2 — Country of citizenship:*** Enter the full name of the country where you are considered a citizen. Generally, this should be the country indicated on your passport.
   c. **Line 3 — Permanent residence address:** Enter the address where you are considered a tax resident, meaning the country where you file an income tax return or would otherwise be subject to tax.
   d. **Line 4 — *Mailing address:*** Enter the address where you receive mail if it is different than your permanent residence address.
   e. **Line 5 — *U.S. Taxpayer Identification Number:*** If available, enter your U.S. taxpayer identification number (TIN). This will generally be an SSN/ ITIN, and it is reflected in the following format: XXX-XX-XXXX. It must be nine digits, and all digits must be numbers. If you do not have a U.S. TIN, please leave this field blank.
   f. **Line 6a — *Foreign tax identifying number:*** You can leave this field blank
   g. **Line 6b — *Check if FTIN not legally required:*** You can leave this field blank
   h. ***Line 7— Reference number(s):*** You can leave this field blank
   i. ***Line 8— Date of birth (MM-DD-YYYY):*** Enter your date of birth in month-day-year format.
   *j.* ***Part III — Certification****:*
      i. ***Capacity Check Box***: If you are signing the form on your own behalf, then you do not need to tick this box. You are only required to tick this box if you are signing the form on behalf of another person and you have the legal authority to do so – e.g., you have a power of attorney.
      ii. ***Signature***: Please review the certifications and sign the Form if you agree with the certifications.
      iii. ***Date***: Enter the date you are signing the form. Please use the MM/DD/YYYY format

SAMPLE LETTER

iv. ***Print name of signer*:** Print your name. If you are completing and signing the form on your own behalf, the name you enter here should match the name on Line 1.

2. **Return the completed form to HGV (do not email the document)**
   Please print the completed form and return it by fax or physical mail:
   - Fax: 407-613-3032; or
   - Mail to the address below:

     Hilton Resorts Corporation
     ATTN: Loan Servicing Department
     6355 MetroWest Blvd.
     Orlando FL 32835

If you have questions or would like assistance completing Form W-8BEN, please contact your legal or tax advisor for assistance.

If you have a valid U.S. Tax ID, please contact our Portfolio Services Department at 888-875-4494 (U.S. and Canada) or 407-210-1072 (worldwide). You can also email us at pfoliosvc@hgvc.com to update your profile.

SAMPLE

We appreciate your prompt attention to this request and your relationship with Hilton Grand Vacations.

Sincerely,
**KPMG Team**

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*This communication is being sent by KPMG LLP on behalf of Hilton Grand Vacations for tax information reporting purposes only and does not constitute tax, legal, or accounting advice. Please consult your own tax, legal, or accounting advisor regarding your specific situation.*

LETTER

Form **W-8BEN**

Substitute Form

Department of the Treasury
Internal Revenue Service

# Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

► **For use by individuals. Entities must use Form W-8BEN-E.**
► **Go to *www.irs.gov/FormW8BEN* for instructions and the latest information.**
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

**Note:** a) If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), a certain tax account information may be provided to your jurisdiction of residence.
b) This form can be used by a non-U.S. individual to certify tax status for payments made under section 1441.
c) The number of the questions in this substitute form matches the official IRS form so that the signer can cross reference the official IRS instructions.

| **Do NOT use this form if:** | **Instead, use Form:** |
|---|---|
| • You are NOT an individual | W-8BEN-E |
| • You are a U.S. citizen or other U.S. person, including a resident alien individual | W-9 |
| • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) | W-8ECI |
| • You are a beneficial owner who is receiving compensation for personal services performed in the United States | 8233 or W-4 |
| • You are a person acting as an intermediary | W-8IMY |

## Part I Identification of Beneficial Owner (see instructions)

| | | |
|---|---|---|
| **1** | Name of individual who is the beneficial owner | **2** Country of citizenship |
| **3** | Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.** | |
| | City or town, state or province. Include postal code where appropriate. | Country |
| **4** | Mailing address (if different from above) | |
| | City or town, state or province. Include postal code where appropriate. | Country |
| **5** | U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) | |
| **6a** | Foreign tax identifying number (see instructions) | **6b** Check if FTIN not legally required ☐ |
| **7** | Reference number(s) (see instructions) | **8** Date of birth (MM-DD-YYYY) (see instructions) |

SAMPLE

## Part III Certification

LETTER

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  (a) income not effectively connected with the conduct of a trade or business in the United States;
  (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  (c) the partner's share of a partnership's effectively connected taxable income; or
  (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

**Sign Here** ☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner) | Date (MM-DD-YYYY)

Print name of signer

NAME: John Doe
ACCOUNT NO: 1234567