



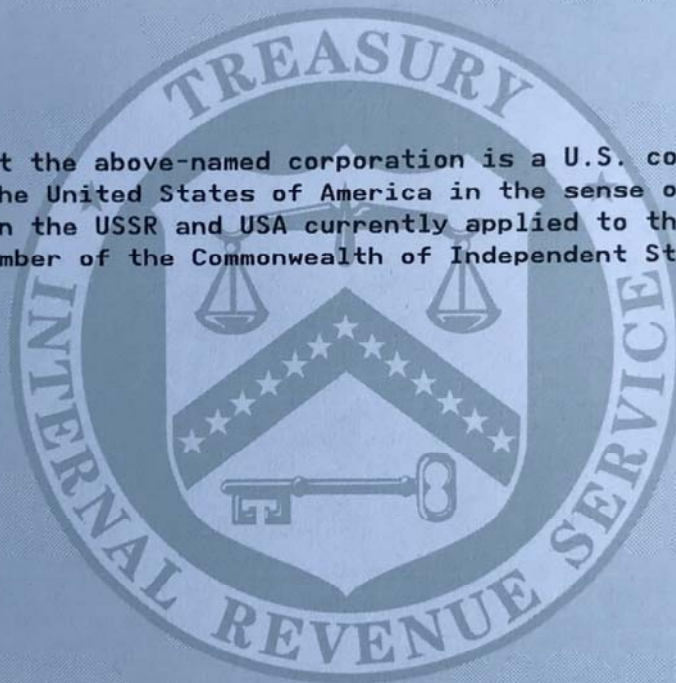
DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: March 26, 2018

16  
Taxpayer: UPWORK GLOBAL INC  
TIN: 13-4241242  
Tax Year: 2018

I certify that the above-named corporation is a U.S. corporation, and a resident of the United States of America in the sense of the Income Tax Treaty between the USSR and USA currently applied to the Republic of Belarus, a member of the Commonwealth of Independent States.



Joseph Dianto  
Field Director, Accounts Management