

# Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

Department of the Treasury  
Internal Revenue Service

<sup>a</sup> Section references are to the Internal Revenue Code.  
<sup>a</sup> Go to [www.irs.gov/FormW8ECI](http://www.irs.gov/FormW8ECI) for instructions and the latest information.  
<sup>a</sup> Give this form to the withholding agent or payer. Do not send to the IRS.

**Note:** Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business. See instructions.

**Do not use this form for:**

- A beneficial owner solely claiming foreign status or treaty benefits . . . . . **Instead, use Form:** W-8BEN or W-8BEN-E
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) . . . . . W-8EXP

**Note:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.

- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States). . . . . W-8BEN-E or W-8IMY
- A person acting as an intermediary. . . . . W-8IMY

**Note:** See instructions for additional exceptions.

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

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Name of disregarded entity receiving the payments (if applicable)	
4 Type of entity (check the appropriate box): <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 48%;"> <input type="checkbox"/> Partnership      <input type="checkbox"/> Simple trust  <input type="checkbox"/> Government      <input type="checkbox"/> Grantor trust  <input type="checkbox"/> Private foundation      <input type="checkbox"/> International organization </div> <div style="width: 48%;"> <input type="checkbox"/> Individual      <input type="checkbox"/> Corporation  <input type="checkbox"/> Complex trust      <input type="checkbox"/> Estate  <input type="checkbox"/> Central bank of issue      <input type="checkbox"/> Tax-exempt organization </div> </div>	
5 Permanent residence address (street, apt. or suite no., or rural <del>route</del> ) use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country
6 Business address in the United States (street, apt. or suite no., or rural <del>route</del> ) use a P.O. box or in-care-of address.	
City or town, state, and ZIP code	
7 U.S. taxpayer identification number (required see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	8 Foreign tax identifying number
9 Reference number(s) (see instructions)	10 Date of birth (MM-DD-YYYY)
11 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary).	

## Part II Certification

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 beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,
- The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year,
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be

**Sign Here**