

Form **W-8ECI**

(Rev. December 2000)

Department of the Treasury  
Internal Revenue Service

**Certificate of Foreign Person's Claim for Exemption From  
Withholding on Income Effectively Connected With the  
Conduct of a Trade or Business in the United States**

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**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 . . . . . W-8BEN
- 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 (e.g., income from commercial activities).

- 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 or W-8IMY
- A person acting as an intermediary . . . . . W-8IMY

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

**Instead, use Form:**

**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 Type of entity (check the appropriate box):					
<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity			
<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust or grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate		
<input type="checkbox"/> Government	<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization		
<input type="checkbox"/> Private foundation					
4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>					
City or town, state or province. Include postal code where appropriate.				Country (do not abbreviate)	
5 Business address in the United States (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>					
City or town, state, and ZIP code					
6 U.S. taxpayer identification number (required—see instructions)				7 Foreign tax identifying number, if any (optional)	
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN					
8 Reference number(s) (see instructions)					
9 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					
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**Part II Certification**

<b>Sign Here</b>	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:		
	<ul style="list-style-type: none"> <li>• I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the income to which this form relates,</li> <li>• The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States and are includible in my gross income (or the beneficial owner's gross income) for the taxable year, <b>and</b></li> <li>• The beneficial owner is not a U.S. person.</li> </ul>		
	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.		
Signature of beneficial owner (or individual authorized to sign for the beneficial owner)	Date (MM-DD-YYYY)	Capacity in which acting	