

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

► Section references are to the Internal Revenue Code.
► Information about Form W-8ECI and its separate instructions is at www.irs.gov/formw8eci.
► 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 **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 (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-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 Type of entity (check the appropriate box):

| | | | |
|---|---|--|--|
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Simple trust | <input type="checkbox"/> Individual | <input type="checkbox"/> Corporation |
| <input type="checkbox"/> Government | <input type="checkbox"/> Grantor trust | <input type="checkbox"/> Complex trust | <input type="checkbox"/> Estate |
| <input type="checkbox"/> Private foundation | <input type="checkbox"/> International organization | <input type="checkbox"/> Central bank of issue | <input type="checkbox"/> Tax-exempt organization |

4 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 (do not abbreviate) |
|---|-----------------------------|

5 Business address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state, and ZIP code

| | |
|---|---|
| 6 U.S. taxpayer identification number (required—see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN | 7 Foreign tax identifying number |
|---|---|

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 or each payment of gross proceeds from the sale of property that can produce U.S. source FDAP income 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 or are gross proceeds from the sale of property that can produce U.S. source FDAP income that is 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, **and**
- The beneficial owner is not a U.S. person.

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

Sign Here

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

I certify that I have the capacity to sign for the entity identified on line 1 of this form.