

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

OMB No. 1545-1621

▶ **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.**

**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.)

<b>1</b> Name of individual or organization that is the beneficial owner		<b>2</b> Country of incorporation or organization															
<b>3</b> Type of entity (check the appropriate box): <table border="0"><tr><td><input type="checkbox"/> Individual</td><td><input type="checkbox"/> Corporation</td><td><input type="checkbox"/> Disregarded entity</td></tr><tr><td><input type="checkbox"/> Partnership</td><td><input type="checkbox"/> Simple trust</td><td><input type="checkbox"/> Estate</td></tr><tr><td><input type="checkbox"/> Government</td><td><input type="checkbox"/> Complex trust</td><td><input type="checkbox"/> Tax-exempt organization</td></tr><tr><td><input type="checkbox"/> Private foundation</td><td><input type="checkbox"/> Grantor trust</td><td></td></tr><tr><td><input type="checkbox"/> International organization</td><td><input type="checkbox"/> Central bank of issue</td><td></td></tr></table>			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Grantor trust		<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue	
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<b>4</b> 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)															
<b>5</b> 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																	
<b>6</b> U.S. taxpayer identification number (required—see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN		<b>7</b> Foreign tax identifying number, if any (optional)															
<b>8</b> Reference number(s) (see instructions)																	
<b>9</b> 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**

**Sign  
Here**

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 income 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 and are 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 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