

**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.  
▶ Go to [www.irs.gov/FormW8ECI](http://www.irs.gov/FormW8ECI) for instructions and the latest information.  
▶ 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:**

**Instead, use Form:**

- 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 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)

<b>1</b> Name of individual or organization that is the beneficial owner お名前	<b>2</b> Country of incorporation or organization
---	---

<b>3</b> Name of disregarded entity receiving the payments (if applicable)
--

<b>4</b> Type of entity (check the appropriate box):	<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Corporation
<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Government	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue

<b>5</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> 日本の住所	<b>Country</b>
City or town, state or province. Include postal code where appropriate.	

<b>6</b> Business address in the United States (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> ハワイの物件の住所
City or town, state, and ZIP code

<b>7</b> U.S. taxpayer identification number (required—see instructions) <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	<b>8</b> Foreign tax identifying number 日本のマイナンバー
--	--

<b>9</b> Reference number(s) (see instructions)	<b>10</b> Date of birth (MM-DD-YYYY) 生年月日
---	--

**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).

"Rental Income"とご記入ください

**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, **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 within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**

ご署名	お名前	日付
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 person identified on line 1 of this form.