

## Final Form W-8ECI for Income Effectively Connected with U.S. Trade or Business

### Closing the distance

Global Financial Services Industry



#### Final Form W-8ECI released by the IRS

On March 4, 2014, the IRS released the final Form W-8ECI, “Certificate of Foreign Person’s Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States.” The following day, the IRS released the Instructions for the Form. The final Form W-8ECI is nearly identical to the draft form released in July, 2013. The only modification included in the final Form is the removal, in the “date of birth” field of the reference “only complete if you do not have a foreign tax identifying number.” As such, the date of birth is now a required field, even if the foreign tax identifying number is provided.

The new Form W-8ECI has not undergone significant changes from its 2006 version. In summary, the main modifications introduced by the final Form W-8ECI with respect to the 2006 version of the Form are as follows:

- The addition of line 3 to enter the name of a disregarded entity that is receiving the payment (if applicable);
- The addition of line 10, “date of birth” field;
- The removal of gross proceeds language from line 11; and
- The addition of the 30-day requirement for the beneficial owner to notify the withholding agent of a change of circumstance that makes any certifications on the form incorrect. (This change is consistent with updates to other Forms W-8 and with the requirements specified in the final regulations).

Copies of Instructions for Form W-8ECI, along with an annotated version of the final Form W-8ECI compared to the 2006 version are attached.

For more information please [click here](#) or please contact:

**Denise Hintzke**

Director, Global FATCA Tax Leader  
Deloitte Tax LLP  
+1 212 436 4792

**Anne Mericle**

Global FATCA PMO Senior Manager  
Deloitte Tax LLP  
+1 212 436 3908

**Americas**

**John Rieger**

Partner, National Tax Financial  
Services Industry  
Deloitte Tax LLP  
+1 212 436 6934

**Mike Wade**

Director, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 804 697 1537

**Patty Florness**

Partner, Global Information  
Reporting & Withholding  
Deloitte Tax LLP  
+1 212 436 7413

**John Kocjan**

Partner, FATCA Consulting  
Leader, U.S.  
Deloitte Consulting LLP  
+1 212 618 4181

**Greg Thomas**

Principal, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 415 783 5211

**Stephen Cryer**

FATCA Consulting Leader,  
Canada  
Deloitte & Touche LLP  
+ 1 416 874 3169

**Jon Watts**

Director, FATCA Enterprise  
Risk Services Leader, U.S.  
Deloitte & Touche LLP  
+1 212 436 6561

**Helda Rock**

Director, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 973 602 6052

**James Dockeray**

FATCA Leader,  
Caribbean/Bermuda  
Deloitte & Touche Ltd.  
+1 441 299 1399

**Dennis Metzler**

FATCA Leader, Canada  
Deloitte & Touche LLP  
+ 1 416 601 6144

**Michael Shepard**

Principal, U.S. FATCA Financial  
Advisory Services Leader, Deloitte  
Financial Advisory Services LLP  
+1 215 299 5260

**Asia-Pacific**

**Jim Calvin**

FATCA Leader, Asia-Pacific  
Deloitte & Touche LLP  
+65 9662 3014

**Anna Bleazard**

FATCA FAS Leader, Asia-Pacific  
Deloitte & Touche Financial Advisory  
Services Pte Ltd.  
+65 6216 3277

**Marie Gervacio**

FATCA Regional Consulting  
Leader, Asia-Pacific (excl.  
Japan)  
Deloitte Consulting (Hong  
Kong) Limited  
+852 9104 7451

**Europe, Middle East & Africa**

**Piero Molinario**

FATCA FAS Leader, Europe  
Deloitte & Touche, S.p.A  
+39 02 8332 5102

**Nick Sandall**

FATCA Consulting Leader, EMEA  
Deloitte LLP  
+ 44 20 7007 1850

**Chris Tragheim**

FATCA Tax Leader, EMEA  
Deloitte LLP  
+ 44 20 7303 2848

**Brandi Caruso**

FATCA Leader, Switzerland  
Deloitte AG  
+41 58 279 6397

**Markus Weber**

Financial Services Industry Tax Leader,  
Switzerland  
Deloitte AG  
+41 58 279 7527

**Umair Hameed**

FATCA FAS Leader, Middle  
East  
Deloitte Corporate Finance  
Ltd  
+971 50 658 4486

**Humphry Hatton**

FATCA Co-Leader, Middle  
East  
Deloitte LLP  
+971 (0) 4 506 4730

**Ali Kazimi**

FATCA Tax Leader, Middle East  
Deloitte LLP  
+971 (0) 4 5064910

**Mark Pegram**

FATCA Co-Leader, Middle  
East  
Deloitte LLP  
+971 (0) 4 506 4902

**Global Information Reporting & Withholding**

**Terence Coppinger**

+1 212 436 6412

**Denise Hintzke**

+1 212 436 4792

**Patty Florness**

+1 212 436 7413

**Anthony Martirano**

+1 973 602 6986

**Susan Segar**

+1 703 885 6328

**Kristen Starling**

+1 212 436 4281

**Faye Tannenbaum**

+1 212 436 2968

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