Help File for Non- Individual FATCA Form

(Refer the instruction given at the end of pages)

WEALTH — FINANCIAL PRODUCTS DISTRIBUTORS NETWORK

FATCA-CRS Declaration - Entities & HUF

(Please consult your professional tax advisor for further guidance on your tax residency, FATCA / CRS Guidance)

PAN* | Name

Type of address given at KYC KRA: Residential | Residential or Business | Business | Registered Office

City of incorporation

Country of incorporation

Net Worth in INR. In ₹ Lakhs | Net Worth as on (DD / MM / YYYY)

(Date should not be older than one year)

Is the entity involved in / providing any of these services:	Foreign Exchange / Money Changer Services	Gaming / Gambling / Lottery Services [e.g. casinos, betting syndicates]	Money Laundering / Pawning	Any other information [if applicable]
	YES / NO	YES / NO	YES / NO	

Entity Constitution Type *Please tick as appropriate*: ☐ Partnership Firm ☐ HUF ☐ Private Limited Company ☐ Public Limited Company ☐ Society ☐ AOP/BOI ☐ Trust ☐ Liquidator ☐ Limited Liability Partnership ☐ Artificial Juridical Person ☐ Others specify _____

Mandatory for all

Please tick the applicable tax resident declaration -

1. Is "Entity" a tax resident of any country other than India ☐ Yes ☐ No

(If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)

Country	Tax Identification Number*	Identification Type (TIN or Other*, please specify)

*In case Tax Identification Number is not available, kindly provide its functional equivalent or Company Identification Number or Global Entity Identification Number.

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's exemption code here

FATCA Declaration

(Please consult your professional tax advisor for further guidance on FATCA classification)

PART A *(to be filled by Financial Institutions or Direct Reporting NFFEs)*

1. We are a,
   - Financial institution[6] ☐
   - or
   - Direct reporting NFFE[7] ☐

   (please tick as appropriate)

GIIN

Note: *If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below*

Name of sponsoring entity

GIIN not available *(please tick as applicable)*

☐ Not required to apply for - please specify 2 digits sub-category[10] ☐☐ ← Please Refer Sub-Category list provide on FATCA Form Page No. 3

☐ Not obtained – Non-participating FI

IF Part A applies & is filled then Part B is not required

PART B *(please fill any one as appropriate to be filled by NFEs other than Direct Reporting NFEs)*

1.	Is the Entity a *publicly traded company*[1] *(that is, a company whose shares are regularly traded on an established securities market)*	Yes ☐ No ☐ *(If yes, please specify any one stock exchange on which the stock is regularly traded)* Name of stock exchange _____
2.	Is the Entity a *related entity*[2] of a publicly traded company *(a company whose shares are regularly traded on an established securities market)*	Yes ☐ No ☐ *(If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded)* Name of listed company _____ Nature of relation: ☐ Subsidiary of the Listed Company or ☐ Controlled by a Listed Company Name of stock exchange _____
3.	Is the Entity an *active*[3] NFE	Yes ☐ No ☐ *(If yes, please fill UBO declaration in the next section.)* Nature of Business _____ Please specify the sub-category of Active NFE ☐☐ *(Mention code – refer 2c of Part D)*
4.	Is the Entity a *passive*[4] NFE	Yes ☐ No ☐ *(If yes, please fill UBO declaration in the next section.)* Nature of Business _____

Only One should be "YES" out of 4 points others would be "NO"; Select as applicable

[1]Refer 2a of Part D | [2]Refer 2b of Part D | [3]Refer 2c of Part D | [6]Refer 1 of Part D | [7]Refer 3(vii) of Part D | [10]Refer1A of Part D

Mandatory for all

UBO Declaration

Category (Please tick applicable category): ☐ Unlisted Company ☐ Partnership Firm ☐ Limited Liability Partnership Company

☐ Unincorporated association / body of individuals ☐ Public Charitable Trust ☐ Religious Trust ☐ Private Trust ☐ HUF

☐ Listed Company *(Need not provide UBO details sought under)* ☐ Others (please specify________________________)

Please list below the details of controlling person(s), confirming ALL countries of tax residency / permanent residency / citizenship and ALL Tax Identification Numbers for EACH controlling person(s).

Owner-documented FFI's[5] should provide FFI Owner Reporting Statement and Auditor's Letter with required details as mentioned in Form W8 BEN E

Mandatory for all

Name - *Beneficial owner / Controlling person* #Country - *Tax Residency** #Tax ID No. - *Or functional equivalent for each country^*		#Tax ID Type - *TIN or Other, please specify* Beneficial Interest - *In percentage* #Type Code[11] - *of Controlling person*		Address - *Include State, Country, PIN / ZIP Code & Contact Details*
1. Name		Tax ID Type		Address
Country		Beneficial Interest		
Tax ID No.		Type Code		ZIP State: Country:
2. Name		Tax ID Type		Address
Country		Beneficial Interest		
Tax ID No.		Type Code		ZIP State: Country:
3. Name		Tax ID Type		Address
Country		Beneficial Interest		
Tax ID No.		Type Code		ZIP State: Country:

Please refer "Other Important Points" mentioned at end of pages

If passive NFE, please provide below additional details. *(Please attach additional sheets if necessary)*

PAN City of Birth Country of Birth		Occupation Type - *Service, Business, Others* Nationality Father's Name - *Mandatory if PAN is not available*		DOB - *Date of Birth* Gender - *Male, Female, Other*
1. PAN		Occupation Type		DOB DD/MM/YYYY
City of Birth		Nationality		Gender ☐ Male ☐ Female
Country of Birth		Father's Name		☐ Others
2. PAN		Occupation Type		DOB DD/MM/YYYY
City of Birth		Nationality		Gender ☐ Male ☐ Female
Country of Birth		Father's Name		☐ Others
2. PAN		Occupation Type		DOB DD/MM/YYYY
City of Birth		Nationality		Gender ☐ Male ☐ Female
Country of Birth		Father's Name		☐ Others
3. PAN		Occupation Type		DOB DD/MM/YYYY
City of Birth		Nationality		Gender ☐ Male ☐ Female
Country of Birth		Father's Name		☐ Others

Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India:
* To include US, where controlling person is a US citizen or green card holder
^In case Tax Identification Number is not available, kindly provide functional equivalent

Additional details of UBO to be filled if "YES" is marked in Part B >>4

[5]Refer 3(iii) of Part D | [6]Refer 3(vi) of Part D | [11]Refer 3(iv) (A) of Part D

Mandatory for all

FATCA Terms and Conditions

Towards compliance with tax information sharing laws, such as FATCA, we would be required to seek additional personal, tax and beneficial owner information and certain certifications and documentation from our account holders. Such information may be sought either at the time of account opening or any time subsequently. In certain circumstances we may be obliged to share information on your account with relevant tax authorities. If you have any questions about your tax residency, please contact your tax advisor. Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days. Towards compliance with such laws, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto. As may be required by domestic or overseas regulators/ tax authorities, we may also be constrained to withhold and pay out any sums from your account or close or suspend your account(s).

If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number. Foreign Account Tax Compliance provisions (commonly known as FATCA) are contained in the US Hire Act 2010. Please note that you may receive more than one request for information if you have multiple relationships with ABC. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

Certification

I have understood the information requirements of this Form *(read along with the Instructions & Definitions)* and hereby confirm that the information provided by us on this Form is true, correct, and complete. I also confirm that I have read and understood the FATCA Terms and Conditions above and hereby accept the same.

Name

Designation

Signature >> ____________ ← **Signature with Stamp**

Place ____________

Date __/__/____

In case of HUF - Karta's Signature
In case Company - Authorized Director or Compliance Officer Signature
In case Partner ship Firm – Authorized Partner Signature

Are mandatory Field to be Filled by customer.

Need to fill if Entity is TAX Resident of any other country other than India.(i.e.If **Yes** option selected in TAX Residency of entity.)

. Needed to filled for Either Financial Institution (FI) or Direct Reporting NFFEs.

Financial institution is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company. For more detail do refer the page no. 3 of Non-Individual form (First Paragraph – Part D)

A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

Refer Part D - point no: 2. Non-Financial Entity (NFE) for detailed understanding and Instructions for filling Part B

Only these field needed to fill in UBO Form if Controlling person's (i.e. Karta,Director,Partner etc) Tax residency/Permanent residency is India Only.

Other Important Points:

- Name of the persons whose Information need to provided on UBO Form (Beneficiary Owner/Controlling Person)
  - In case of **HUF** UBO to be filled for Only **KARTA**
    - In case of HUF write **NA** in Beneficiary Interest field.
  - In case of **Company** UBO to be filled for controlling person who has more than **25%** of shares or capital or profit of the company
  - In case of **Partnership firm** UBO to be filled for controlling person who has more than **15%** of the capital or profit of the Firm
  - In case of any other entities you may refer to the Controlling person definition given in part D >> 3. Other Definitions >> iv) Controlling Persons.