

CENTRAL KYC REGISTRY | KNOW YOUR CUSTOMER (KYC)

APPLICATION FORM | LEGAL ENTITY/OTHER THAN INDIVIDUALS

ARN-64917 EUIN - E434563



Important Instructions:

- A. Fields marked with '**' are mandatory fields.
- B. Tick '✓' wherever applicable.
- C. Please fill the date in DD-MM-YYYY format.
- D. Please fill the form in English and in BLOCK letters.
- E. KYC number of applicant is mandatory for update application.
- F. List of State/U.T code as per Indian Motor Vehicle Act, 1988 is available at the end.
- G. List of two-character ISO 3166 country codes is available at the end.
- H. Please read section wise detailed guidelines/instructions at the end.
- I. For particular section update, please tick (✓) in the box available before the section number and strike off the sections not required to be updated.

FOR OFFICE USE ONLY (To be filled by financial institution)	Application Type* KYC Number	<input type="checkbox"/> New <input type="checkbox"/> Update	<input type="text"/>	(Mandatory for KYC update request)
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1. ENTITY DETAILS* (Please refer instruction A at the end)

<input type="checkbox"/> Name* <input type="text"/>	
Entity Constitution Type* <input type="checkbox"/>	Others (Specify) <input type="text"/> (Please refer instruction B at the end)
Date of Incorporation/Formation* <input type="text"/>	Date of Commencement of Business <input type="text"/>
Place of Incorporation/Formation* <input type="text"/>	Country of Incorporation/Formation* <input type="text"/>
TIN or Equivalent Issuing Country <input type="text"/>	
PAN <input type="text"/>	<input type="checkbox"/> Form 60 furnished <input type="checkbox"/> TIN/GST Registration Number <input type="text"/>

2. PROOF OF IDENTITY (POI)* (Please refer instruction B at the end)

<input type="checkbox"/> Officially valid document(s) in respect of person authorised to transact		
<input type="checkbox"/> Certificate of Incorporation/Formation <input type="text"/>	<input type="checkbox"/> Registration Certificate <input type="text"/>	
<input type="checkbox"/> Memorandum and Articles of Association	<input type="checkbox"/> Partnership Deed	<input type="checkbox"/> Trust Deed
<input type="checkbox"/> Resolution of Board/Managing Committee	<input type="checkbox"/> Power of Attorney granted to its manager, officers or employees to transact on its behalf	
<input type="checkbox"/> Activity proof-1 (For Sole Proprietorship Only)	<input type="checkbox"/> Activity proof-2 (For Sole Proprietorship Only)	

3. ADDRESS (Please see instruction C at the end)

<input type="checkbox"/> 3.1 Registered Office Address/Place of Business*	
Proof of Address* <input type="checkbox"/> Certificate of Incorporation/Formation	<input type="checkbox"/> Registration Certificate <input type="checkbox"/> Other Document <input type="text"/>
Line 1* <input type="text"/>	
Line 2 <input type="text"/>	
Line 3 <input type="text"/>	City/Town/Village* <input type="text"/>
District* <input type="text"/>	Pin/Post Code* <input type="text"/> State/U.T Code* <input type="text"/> ISO 3166 Country Code* <input type="text"/>
<input type="checkbox"/> 3.2 Local Address in India (If different from above)*	
Line 1* <input type="text"/>	
Line 2 <input type="text"/>	
Line 3 <input type="text"/>	City/Town/Village* <input type="text"/>
District* <input type="text"/>	Pin/Post Code* <input type="text"/> State/U.T Code* <input type="text"/> ISO 3166 Country Code* <input type="text"/>

4. CONTACT DETAILS (All communications will be sent to Mobile number/Email-ID provided may be used) (Please refer instruction D at the end)

Tel. (Off) <input type="text"/>	<input type="text"/>	Fax <input type="text"/>	<input type="text"/>
Mobile <input type="text"/>	Email <input type="text"/>		
Mobile <input type="text"/>	Email <input type="text"/>		

5. RELATED PERSONS

Number of Related Persons <input type="text"/>	(Please fill Annexure A-2 for each related persons & also refer instruction E at the end)
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ANNEXURE A2 | LEGAL ENTITY | OTHER THAN INDIVIDUALS
CENTRAL KYC REGISTRY | KNOW YOUR CUSTOMER (KYC)
APPLICATION FORM | RELATED PERSON



(Please fill the form in English and in BLOCK Letters) Fields marked with '**' are mandatory fields.

ARN-64917 EUIN - E434563

Important Instructions:

- A. Fields marked with '**' are mandatory fields.
- B. Tick '✓' wherever applicable.
- C. Please fill the date in DD-MM-YYYY format.
- D. Please fill the form in English and in BLOCK letters.
- E. KYC number of applicant is mandatory for update application.
- F. List of State/U.T code as per Indian Motor Vehicle Act, 1988 is available at the end.
- G. List of two-character ISO 3166 country codes is available at the end.
- H. Please read section wise detailed guidelines/instructions at the end.
- I. For particular section update, please tick (✓) in the box available before the section number and strike off the sections not required to be updated.

FOR OFFICE USE ONLY

Application Type* New Update Delete

(To be filled by financial institution)

KYC Number

(Mandatory for KYC update and delete request)

1. DETAILS OF RELATED PERSON* (Please refer instruction E at the end)

- Addition of Related Person Deletion of Related Person Update Related Person Details

KYC Number of Related Person (if available*) (If KYC number is available, only 'Related Person Type' & 'Name' is mandatory)

- Related Person Type*** Director Promoter Karta Trustee Partner Court Appointment Official Proprietor
 Beneficiary Authorised Signatory Beneficial Owner Power of Attorney Holder Other (Please specify)

DIN (Director Identification Number) (Mandatory if Related Person Type is Director)

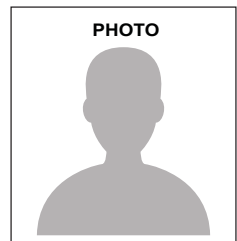
1.1 PERSONAL DETAILS (Please refer instruction E at the end)

Name* (Same as ID proof) Prefix First Name Middle Name Last Name
 Maiden Name
 Father / Spouse Name*
 Mother Name
 Date of Birth*
 Gender* Male Female Transgender
 Citizenship* IN-Indian Others - Country _____ Country Code
 PAN Form 60 furnished

1.2 PROOF OF IDENTITY AND ADDRESS* (Please refer instruction E at the end)

I Certified copy of OVD or equivalent e-document of OVD or OVD obtained through digital KYC process needs to be submitted (anyone of the following OVDs)

- A-Passport Number Passport Expiry Date
- B-Voter ID Card
- C-Driving Licence Driving Licence Expiry Date
- D-NREGA Job Card
- E-National Population Register Letter
- F-Proof of Possession of Aadhaar
- II E-KYC Authentication
- III Offline verification of Aadhaar



Address

Line 1*
 Line 2
 Line 3 City/Town/Village*
 District* Pin/Post Code* State/U.T Code* ISO 3166 Country Code*

1.3 CURRENT ADDRESS DETAILS* (Please refer instruction E at the end)

Same as above mentioned address (In such cases address details as below need not be provided)
 I Certified copy of OVD or equivalent e-document of OVD or OVD obtained through digital KYC process needs to be submitted (anyone of the following OVDs)

- Passport Number Passport Expiry Date
- Voter ID Card
- Driving Licence Driving Licence Expiry Date
- NREGA Job Card
- National Population Register Letter
- Proof of Possession of Aadhaar

1.4 CURRENT ADDRESS DETAILS* (Please refer instruction E at the end)

II E-KYC Authentication

III Offline verification of Aadhaar

Deemed PoA

Self-Declaration

Address

Line 1*

Line 2

Line 3 City/Town/Village*

District* Pin/Post Code* State/U.T Code* ISO 3166 Country Code*

1.5 CONTACT DETAILS (All communications will be sent on provided Mobile no. / Email-ID provided) (Please refer instruction D at the end)

Tel. (Off) Tel. (Res)

Mobile Email ID

2. APPLICANT DECLARATION

- I hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to inform you of any changes therein, immediately. In case any of the above information is found to be false or untrue or misleading or misrepresenting, I am aware that I may be held liable for it.
- I hereby declare that I am not making this application for the purpose contravention of any Act, Rules, Regulations or any statute of legislation or any notifications/directions issued by any governmental or statutory authority from time to time
- I hereby consent to receiving information from Central KYC Registry through SMS/Email on the above registered number/email address. I also providing consent to MF/AMC/KRA to share this KYC data with CKYCR, download the information from CKYCR and other participating intermediaries as mandated by PMLA Act/Rules/SEBI guidelines.

Date: Place:

[Signature/Thumb Impression]

Signature/Thumb Impression of Applicant

3. ATTESTATION / FOR OFFICE USE ONLY

Documents Received Certified Copies E-KYC data received from UIDAI Data received from Offline verification

Digital KYC Process Equivalent e-document

<p>KYC documents verification carried out by</p> <p>Identity Verification Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Emp. Name <input type="text"/></p> <p>Emp. Code <input type="text"/></p> <p>Emp. Designation <input type="text"/></p> <p>Emp. Branch <input type="text"/></p> <div style="border: 1px solid gray; width: 200px; height: 40px; margin-left: auto; margin-right: auto; text-align: center;">[Employee Signature]</div>	<p>Institution details</p> <p>Name <input type="text"/></p> <p>Code <input type="text"/></p> <div style="border: 1px solid gray; width: 300px; height: 60px; margin-left: auto; margin-right: auto; text-align: center;">[Institution Stamp]</div>
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CENTRAL KYC REGISTRY | INSTRUCTIONS / CHECK LIST / GUIDELINES FOR FILLING LEGAL ENTITY / OTHER THAN INDIVIDUALS KYC APPLICATION FORM



A. IMPORTANT POINTS:

- Self attested copy of PAN card is mandatory for all clients
- Copies of all the documents submitted by the applicant should be self-attested and accompanied by originals for verification. In case the original of any document is not produced for verification, then the copies should be properly attested by entities authorized for attesting the documents, as per the below mentioned list.
- If any proof of identity or address is in a foreign language, then translation into English is required.
- Name and address of the applicant mention on the KYC form, should match with the documentary proof submitted.
- If correspondence and permanent address are different, then proofs for both have to be submitted.
- Sole proprietor must make the application in his individual name and capacity.
- For non-residents and foreign nationals, (allowed to trade subject to RBI and FEMA guidelines), copy of passport/PIO Card/ OCI Card and overseas address proof is mandatory.
- For foreign entities, CIN is optional; and in the absence of DIN no. for the directors, their passport copy should be given.
- In case of Merchant Navy NRI's, mariner's declaration or certified copy of CDC (Continuous Discharge Certificate) is to be submitted.
- For opening an account with Depository participant or mutual Fund, for a minor, photocopy of the School Leaving Certificate/Mark sheet issued by Higher Secondary Board/Passport of Minor/Birth Certificate must be provided.
- Politically Exposed Persons (PEP) are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior Government/judicial/military officers, senior executives of state owned corporations, important political party officials, etc.

B. Proof of Identity (Poi): List of documents admissible as Proof of Identity:

- PAN card with photograph. This is a mandatory requirement for all applicants except those who are specifically exempt from obtaining PAN (listed in Section D).
- Unique Identification Number (UID) (Aadhaar)/ Passport/ Voter ID card/Driving license.
- Identity card/ document with applicant's Photo, issued by any of the following: Central/State Government and its Departments, Statutory/Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions, Colleges affiliated to Universities, Professional Bodies such as ICAI, ICWAI, ICSI, Bar Council etc., to their Members; and Credit cards/Debit cards issued by Banks.

C. Proof of Address (POA): List of documents admissible as Proof of Address:

(*Documents having an expiry date should be valid on the date of submission.)

- Passport/Voters Identity Card/Ration Card/Registered Lease or Sale Agreement of Residence/Driving License/Flat Maintenance bill/Insurance Copy.
- Utility bills like Telephone Bill (only land line), Electricity bill or Gas bill - Not more than 3 months old.
- Bank Account Statement/Passbook- Not more than 3 months old.
- Self-declaration by High Court and Supreme Court judges, giving the new address respect of their own accounts.
- Proof of address issued by any of the following: Bank Managers of Scheduled Commercial Banks/Scheduled Co-Operative Bank/Multinational Foreign Banks/Gazetted Officer/Notary public / Elected representatives to the Legislative Assembly/Parliament/Documents issued by any Govt. or Statutory Authority.
- Identity card/document with address, issued by any of the following: Central/State Government and its Departments, Statutory/Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions. Colleges affiliated to Universities and Professional Bodies such as ICAI, ICWAI, ICSI, Bar Council etc., to their Members.
- For FI/sub account, Power of Attorney given by FI/sub-account to the Custodians (which are duly notarized and/or apostilled or consularised) that gives the registered address should be taken. 8. The proof of address in the name of the spouse may be accepted.

D. Exemptions/clarifications to PAN

(*Sufficient documentary evidence in support of such claims to be collected.)

- In case of transactions undertaken on behalf of Central Government and/or State Government and by officials appointed by Courts e.g. Official liquidator, Court receiver etc.
- Investors residing in the state of Sikkim.
- UN entities/multilateral agencies exempt from paying taxes/filing tax returns in
- SIP of Mutual Funds upto Rs 50,000/- p.a.
- In case of institutional clients, namely, FIs, MFs, VCFs, FVCIs, Scheduled Commercial Banks, Multilateral and Bilateral Development Financial Institutions, State Industrial Development Corporations, Insurance Companies registered with IRDA and Public Financial Institution as defined under section 4A of the Companies Act, 1956, Custodians shall verify the PAN card details with the original PAN card and provide duly certified copies of such verified PAN details to the intermediary.

E. List of people authorized to attest the documents:

- Notary Public, Gazetted Officer, Manager of a Scheduled Commercial/Co-operative Bank or Multinational Foreign Banks (Name, Designation & Seal should be affixed on the copy).
- In case of NRIs, authorized officials of overseas branches of Scheduled Commercial Banks registered in India, Notary Public, Court Magistrate, Judge, Indian Embassy/Consulate General in the country where the client resides are permitted to attest the documents.

F. In case of Non-Individuals, additional documents to be obtained from Non-Individuals, over & above the POi & POA, as mentioned below:

Types of entity	Documentary requirements
Corporate	<ul style="list-style-type: none"> Copy of the balance sheets for the last 2 financial years (to be submitted every year) Copy of latest share holding pattern including list of all those holding control, either directly or indirectly, in the company in terms of SEBI takeover Regulations, duly certified by the company secretary/Whole time director/MD (to be submitted every year) Photograph, POi, POA, PAN and DIN numbers of whole time directors/two directors in charge of day to day operations Photograph, POi, POA, PAN of individual promoters holding control - either directly or indirectly Copies of the Memorandum and Articles of Association and certificate of incorporation Copy of the Board Resolution for investment in securities market Authorised signatories list with specimen signatures
Partnership firm	<ul style="list-style-type: none"> Copy of the balance sheets for the last 2 financial years (to be submitted every year) Certificate of registration (for registered partnership firms only) Copy of partnership deed Authorised signatories list with specimen signatures Photograph, POi, POA, PAN of Partners
Trust	<ul style="list-style-type: none"> Copy of the balance sheets for the last 2 financial years (to be submitted every year) Certificate of registration (for registered trust only). Copy of Trust deed List of trustees certified by managing trustees/CA Copy of partnership deed/Photograph, POi, POA, PAN of Trustees
HUF Deed	<ul style="list-style-type: none"> PAN of HUF HUF Deed Deed of declaration of HUF/List of copareners Bank pass-book/bank statement in the name of HUF Photograph, POi, POA, PAN of Karta
Unincorporated Association or a body of individuals	<ul style="list-style-type: none"> Proof of Existence/Constitution document Resolution of the managing body & Power of Attorney granted to transact business on its behalf Authorized signatories list with specimen signatures
Banks/Institutional Investors	<ul style="list-style-type: none"> Copy of the constitution/registration or annual report/balance sheet for the last 2 financial years Authorized signatories list with specimen signatures
Foreign Institutional Investors (FII)	<ul style="list-style-type: none"> Copy of SEBI registration certificate Authorized signatories list with specimen signatures
Army/Government Bodies	<ul style="list-style-type: none"> Self-certification on letterhead Authorized signatories list with specimen signatures
Registered Society	<ul style="list-style-type: none"> Copy of Registration Certificate under Societies Registration Act List of Managing Committee members Committee resolution for persons authorised to act as authorised signatories with specimen signatures True copy of Society Rules and Bye Laws certified by the Chairman/Secretary

Please Submit the KYC Documents on A4 Size Paper Only.

A. Clarification / Guidelines on filling 'Entity Details' section

1. Entity Constitution Type

A-Sole Partnership	Individuals (BOI)	Agency
B-Partnership Firm	H-Trust	N-Section 8 Companies (Companies Act, 2013)
C-HUF	I-Liquidator	O-Artificial Juridical Person
D-Private Limited Company	J-Limited Liability Partnership	P-International Organisation or
E-Public Limited Company	K-Artificial Liability Partnership	Agency/Foreign Embassy or Consular Office, etc.
F-Society	L-Public Sector Banks	Q-Not Categorized
G-Association of Persons (AOP)/Body of	M-Central/State Government Department or	R-Others

2. In case of companies and partnerships, PAN of the entity is mandatory. In case of other entities, Form 60 may be obtained if PAN is not available.
3. One of the following is mandatory: Mother's name, Spouse's name, Father's name.

B. Clarification / Guidelines on filling 'Proof of Identity [POI]' section

- A. Activity Proof – 1 and Activity Proof – 2 are applicable for accounts in case of proprietorship firms. Please refer to relevant instructions issued by the Reserve Bank of India in this regard.
- B. Please refer to the relevant instructions issued by the regulator regarding applicable documents for the legal entity.
- C. Certified copy of document or equivalent e-document or OVD obtained through Digital KYC process to be submitted.
- D. 'Equivalent e-document' means an electronic equivalent of a document, issued by the issuing authority of such document with its valid digital signature including documents issued to the digital locker account of the client as per rule 9 of the Information Technology (Preservation and Retention of Information by Intermediaries Providing Digital Locker Facilities) Rules, 2016.
- E. 'Digital KYC process' has to be carried out as stipulated in the PML Rules, 2005.
- F. KYC requirements for Foreign Portfolio Investors (FPIs) will be as specified by the concerned regulator from time to time.

C. Clarification/Guidelines for filling Proof of Address [PoA]' section

- A. State/U.T Code and Pin/Post Code will not be mandatory for overseas addresses.
- B. Certified copy of document or equivalent e-document to be submitted.

D. Clarification/Guidelines for filling 'Related Person Details' section

- A. Please mention two-digit 'country code and 10 digit mobile number (e.g. for Indian mobile number mention 91-9999999999).
- B. Do not add '0' in the beginning of Mobile number.

E. Clarification/Guidelines for filling 'Related Person Details' section

1. Personal Details
 - The name should match the name as mentioned in the Proof of Identity submitted failing which the application is liable to be rejected.
2. Proof of Address [PoA]
 - PoA to be submitted only if the submitted Pol does not have an address or address as per Pol is invalid or not in force.
 - State/U.T Code and Pin/Post Code will not be mandatory for Overseas addresses.
 - In case of deemed PoA such as utility bill, the document need not be uploaded on CKYCR
 - REs may use the Self Declaration check box where Aadhaar authentication has been carried out successfully for a client and client wants to provide a current address, different from the address as per the identity information available in the Central Identities Data Repository.
- C. If KYC number of Related Person is available, no other details except 'Person Type' and 'Name of the Related' are required.
- D. Regulated Entity (RE) shall redact (first 8 digits) of the Aadhaar number from Aadhaar related data and documents such as proof of possession of Aadhaar, while uploading on CKYCR.

F. Provision for capturing signature of multiple authorised persons is to be made by the RE.

G. List of people authorized to attest the documents after verification with the originals:

1. Authorised officials of Asset Management Companies (AMC).
2. Authorised officials of Registrar & Transfer Agent (R&T) acting on behalf of the AMC.
3. KYD compliant mutual fund distributors.
4. Notary Public, Gazetted Officer, Manager of a Scheduled Commercial/Co-operative Bank or Multinational Foreign Banks (Name, Designation & Seal should be affixed on the copy).
5. In case of NRIs, authorized officials of overseas branches of Scheduled Commercial Banks registered in India, Notary Public, Court Magistrate, Judge, Indian Embassy/Consulate General in the country where the client resides are permitted to attest the documents.
6. Government authorised officials who are empowered to issue Apostille Certificates.

General instructions:

1. Self-Certification of documents is mandatory.
2. Copies of all documents that are submitted need to be compulsorily self-attested by the applicant and accompanied by originals for verification. In case the original of any document is not produced for verification, then the copies should be properly attested by entities authorized for attesting the documents, as per the list mentioned under [F].
3. If any proof of identity or address is in a foreign language, then translation into English is required duly attested by the official as indicated above
4. Name & address of the applicant mentioned on the KYC form, should match with the documentary proof submitted.
5. If current & permanent addresses are different, then proofs for both have to be submitted.
6. Sole proprietor must make the application in his individual name & capacity.
7. For non-residents and foreign nationals, (allowed to trade subject to RBI and FEMA guidelines), copy of passport / PIO Card /OCI and overseas address proof is mandatory.
8. In case of Merchant Navy NRI's, Mariner's declaration or certified copy of CDC (Continuous Discharge Certificate) is to be submitted.
9. For opening an account with Depository participant or Mutual Fund, for a minor, photocopy of the School Leaving Certificate/Mark sheet issued by Higher Secondary Board / Passport of Minor / Birth Certificate must be provided.

**CENTRAL KYC REGISTRY | INSTRUCTIONS / CHECK LIST / GUIDELINES FOR FILLING
LEGAL ENTITY / OTHER THAN INDIVIDUALS KYC APPLICATION FORM**



LIST OF TWO DIGIT STATE / U.T CODES AS PER INDIAN MOTOR VEHICLE ACT, 1988

STATE / U.T	CODE	STATE / U.T	CODE	STATE / U.T	CODE
Andaman & Nicobar	AN	Himachal Pradesh	HP	Pondicherry	PY
Andhra Pradesh	AP	Jammu & Kashmir	JK	Punjab	PB
Arunachal Pradesh	AR	Jharkhand	JH	Rajasthan	RJ
Assam	AS	Karnataka	KA	Sikkim	SK
Bihar	BR	Kerala	KL	Tamil Nadu	TN
Chandigarh	CH	Lakshadweep	LD	Telangana	TS
Chhattisgarh	CG	Madhya Pradesh	MP	Tripura	TR
Dadra and Nagar Haveli	DN	Maharashtra	MH	Uttar Pradesh	UP
Daman & Diu	DD	Manipur	MN	Uttarakhand	UA
Delhi	DL	Meghalaya	ML	West Bengal	WB
Goa	GA	Mizoram	MZ	Other	XX
Gujarat	GJ	Nagaland	NL		
Haryana	HR	Orissa	OR		

LIST OF ISO 3166 TWO-DIGIT COUNTRY CODE

COUNTRY	CODE	COUNTRY	CODE	COUNTRY	CODE	COUNTRY	CODE
Afghanistan	AF	Dominica	DM	Lesotho	LS	Saint Lucia	LC
Aland Islands	AX	Dominican Republic	DO	Liberia	LR	Saint Martin (French part)	MF
Albania	AL	Ecuador	EC	Libya	LY	Saint Pierre and Miquelon	PM
Algeria	DZ	Egypt	EG	Liechtenstein	LI	Saint Vincent and the Grenadines	VC
American Samoa	AS	El Salvador	SV	Lithuania	LT	Samoa	WS
Andorra	AD	Equatorial Guinea	GQ	Luxembourg	LU	San Marino	SM
Angola	AO	Eritrea	ER	Macao	MO	Sao Tome and Principe	ST
Anguilla	AI	Estonia	EE	Macedonia, the former Yugoslav Republic of	MK	Saudi Arabia	SA
Antarctica	AQ	Ethiopia	ET	Madagascar	MG	Senegal	SN
Antigua and Barbuda	AG	Falkland Islands (Malvinas)	FK	Malawi	MW	Serbia	RS
Argentina	AR	Faroe Islands	FO	Malaysia	MY	Seychelles	SC
Armenia	AM	Fiji	FJ	Maldives	MV	Sierra Leone	SL
Aruba	AW	Finland	FI	Mali	ML	Singapore	SG
Australia	AU	France	FR	Malta	MT	Sint Maarten (Dutch part)	SX
Austria	AT	French Guiana	GF	Marshall Islands	MH	Slovakia	SK
Azerbaijan	AZ	French Polynesia	PF	Martinique	MQ	Slovenia	SI
Bahamas	BS	French Southern Territories	TF	Mauritania	MR	Solomon Islands	SB
Bahrain	BH	Gabon	GA	Mauritius	MU	Somalia	SO
Bangladesh	BD	Gambia	GM	Mayotte	YT	South Africa	ZA
Barbados	BB	Georgia	GE	Mexico	MX	South Georgia and the South Sandwich Islands	GS
Belarus	BY	Germany	DE	Micronesia, Federated States of	FM	South Sudan	SS
Belgium	BE	Ghana	GH	Moldova, Republic of	MD	Spain	ES
Belize	BZ	Gibraltar	GI	Monaco	MC	Sri Lanka	LK
Benin	BJ	Greece	GR	Mongolia	MN	Sudan	SD
Bermuda	BM	Greenland	GL	Montenegro	ME	Suriname	SR
Bhutan	BT	Grenada	GD	Morocco	MA	Svalbard and Jan Mayen	SJ
Bolivia, Plurinational State of	BO	Guadeloupe	GP	Mozambique	MZ	Swaziland	SZ
Bonaire, Sint Eustatius and Saba	BQ	Guam	GU	Myanmar	MM	Sweden	SE
Bosnia and Herzegovina	BA	Guatemala	GT	Namibia	NA	Switzerland	CH
Botswana	BW	Guernsey	GG	Nauru	NR	Syrian Arab Republic	SY
Bouvet Island	BV	Guinea	GN	Nepal	NP	Taiwan, Province of China	TW
Brazil	BR	Guinea-Bissau	GW	Netherlands	NL	Tajikistan	TJ
British Indian Ocean Territory	IO	Guyana	GY	New Caledonia	NC	Tanzania, United Republic of	TZ
Brunei Darussalam	BN	Haiti	HT	New Zealand	NZ	Thailand	TH
Bulgaria	BG	Heard Island and McDonald Islands	HM	Nicaragua	NI	Timor-Leste	TL
Burkina Faso	BF	Holy See (Vatican City State)	VA	Niger	NE	Togo	TG
Burundi	BI	Honduras	HN	Nigeria	NG	Tokelau	TK
Cabo Verde	CV	Hong Kong	HK	Niue	NU	Tonga	TO
Cambodia	KH	Hungary	HU	Norfolk Island	NF	Trinidad and Tobago	TT
Cameroon	CM	Iceland	IS	Northern Mariana Islands	MP	Tunisia	TN
Canada	CA	India	IN	Norway	NO	Turkey	TR
Cayman Islands	KY	Indonesia	ID	Oman	OM	Turkmenistan	TM
Central African Republic	CF	Iran, Islamic Republic of	IR	Pakistan	PK	Turks and Caicos Islands	TC
Chad	TD	Iraq	IQ	Palau	PW	Tuvalu	TV
Chile	CL	Ireland	IE	Palestine, State of	PS	Uganda	UG
China	CN	Isle of Man	IM	Panama	PA	Ukraine	UA
Christmas Island	CX	Israel	IL	Papua New Guinea	PG	United Arab Emirates	AE
Cocos (Keeling) Islands	CC	Italy	IT	Paraguay	PY	United Kingdom	GB
Colombia	CO	Jamaica	JM	Peru	PE	United States	US
Comoros	KM	Japan	JP	Philippines	PH	United States Minor Outlying Islands	UM
Congo	CG	Jersey	JE	Pitcairn	PN	Uruguay	UY
Congo, the Democratic Republic of the	CD	Jordan	JO	Poland	PL	Uzbekistan	UZ
Cook Islands	CK	Kazakhstan	KZ	Portugal	PT	Vanuatu	VU
Costa Rica	CR	Kenya	KE	Puerto Rico	PR	Venezuela, Bolivarian Republic of	VE
Cote d'Ivoire	CI	Kiribati	KI	Qatar	QA	Viet Nam	VN
Croatia	HR	Korea, Democratic People's Republic of	KP	Reunion	RE	Virgin Islands, British	VG
Cuba	CU	Korea, Republic of	KR	Romania	RO	Virgin Islands, U.S.	VI
Curacao	CW	Kuwait	KW	Russian Federation	RU	Wallis and Futuna	WF
Cyprus	CY	Kyrgyzstan	KG	Rwanda	RW	Western Sahara	EH
Czech Republic	CZ	Lao People's Democratic Republic	LA	Saint Barthelemy	BL	Yemen	YE
Denmark	DK	Latvia	LV	Saint Helena, Ascension & Tristan da Cunha	SH	Zambia	ZM
Djibouti	DJ	Lebanon	LB	Saint Kitts and Nevis	KN	Zimbabwe	ZW

DETAILS OF ULTIMATE BENEFICIAL OWNER INCLUDING ADDITIONAL FATCA & CRS INFORMATION (FOR NON-INDIVIDUALS / LEGAL ENTITY / HUF)

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



ARN-64917
EUIN-E434563

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

(Date should not be older than one year)

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

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

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 NFEs)

1. We are a,
Financial institution⁶
or
Direct reporting NFEs⁷
(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-category¹⁰
 Not obtained – Non-participating FI

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)	<input type="checkbox"/> Yes <input type="checkbox"/> 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)	<input type="checkbox"/> Yes <input type="checkbox"/> 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: <input type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange _____
3. Is the Entity an active ³ Non Financial Entity (NFE)	<input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please fill UBO declaration in the next section.) Nature of Business _____ Please specify the sub-category of Active NFE <input type="text"/> <input type="text"/> (Mention code – refer 2c of Part D)
4. Is the Entity a passive ⁴ Non Financial Entity (NFE)	<input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please fill UBO declaration in the next section.) Nature of Business _____

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

UBO Declaration

Category (Please tick applicable category):

- Unincorporated association / body of individuals
 Public Charitable Trust
 Religious Trust
 Partnership Firm
 Limited Liability Partnership
 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's⁵ should provide FFI Owner Reporting Statement and Auditor's Letter with required details as mentioned in Form W8 BEN E

Name - Beneficial owner / Controlling person	#Tax ID Type - TIN or Other, please specify	Address - Include State, Country, PIN / ZIP Code & Contact Details
#Country - Tax Residency*	Beneficial Interest - in percentage	
#Tax ID No. - Or functional equivalent for each country ⁶	#Type Code ¹¹ - of Controlling person	
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: _____

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 [D][D][M][M][Y][Y][Y][Y]
City of Birth _____	Nationality _____	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
Country of Birth _____	Father's Name _____	<input type="checkbox"/> Others
2. PAN _____	Occupation Type _____	DOB [D][D][M][M][Y][Y][Y][Y]
City of Birth _____	Nationality _____	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
Country of Birth _____	Father's Name _____	<input type="checkbox"/> Others
3. PAN _____	Occupation Type _____	DOB [D][D][M][M][Y][Y][Y][Y]
City of Birth _____	Nationality _____	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
Country of Birth _____	Father's Name _____	<input type="checkbox"/> 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

⁶In case Tax Identification Number is not available, kindly provide functional equivalent

⁴Refer 3(iii) of Part D | ⁵Refer 3(vi) of Part D | ¹¹Refer 3(iv) (A) of Part D

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/We hereby authorize NJ Mutual Fund to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to the NJ Mutual Fund & its Sponsor, Asset Management Company, trustees, their group companies, any service provider including R&TA or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. I/We also confirm that I have read and understood the FATCA, CRS & UBO Terms and Conditions above and hereby accept the same.

Name	
Designation	
Signature >>	
Place	_____
Date	[D][D][M][M][Y][Y][Y][Y]

PART D FATCA Instructions & Definitions

1 Financial Institution (FI) - The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as defined.

- o Depository institution: is an entity that accepts deposits in the ordinary course of banking or similar business.
- o Custodial institution is an entity that has a substantial portion of its business, holds financial assets for the account of others and where the entity's gross income attributable to holding financial assets and related financial services equals to or exceeds 20 percent of the entity's gross income during the shorter of -

(1) The three financial years preceding the year in which determination is made; or

(2) The period during which the entity has been in existence, whichever is less.

o Investment entity is any entity:

- o that primarily conducts a business or operates for or on behalf of a customer for any of the following 3 activities-
 - Trading in money market instruments, foreign exchange, foreign currency, etc.
 - Individual or collective portfolio management
 - Investing, administering or managing funds, money or financial asset on behalf of other persons;

or

- o The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.
- o (An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of:
 - (i) the three-year period ending on 31 March of the year preceding the year in which the determination is made; or
 - (ii) the period during which the entity has been in existence.

The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 03, 04, 05 and 06 - refer point 2c.)

- o Specified Insurance Company: Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

o FI not required to apply for GIIN:	
A. Reasons why FI not required to apply for GIIN:	
Code	Sub-category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors and Investment Managers
07	Exempt collective investment vehicle
08	Trustee of an Indian Trust
09	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

2. Non-financial entity (NFE) - Foreign entity that is not a financial institution

Types of NFEs that are regarded as excluded NFE are:

<p>a. <i>Publicly traded company (listed company)</i> A company is publicly traded if its stock are regularly traded on one or more established securities markets <i>(Established securities market means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)</i></p>
<p>b. <i>Related entity of a publicly traded company</i> The NFE is a related entity of an entity which is regularly traded on an established securities market;</p>

C. Active NFE : (is any one of the following):	
Code	Sub-category
01	Less than 50 percent of the NFE's gross income for the preceding financial year or other appropriate reporting period is <i>passive income</i> and less than 50 percent of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of <i>passive income</i> ;
02	The NFE is a Governmental Entity, an International Organization, a Central Bank , or an entity wholly owned by one or more of the foregoing;
03	Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
04	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
05	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
06	The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
07	Any NFE is a 'non for profit' organization which meets all of the following requirements: It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; It is exempt from income tax in India; It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

3. Other definitions

<p>(i) <i>Related entity</i></p> <p>An entity is a related entity of another entity if either entity controls the other entity or the two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote or value in an entity.</p>
<p>(ii) <i>Passive NFE</i></p> <p>The term passive NFE means any NFE that is</p> <ul style="list-style-type: none"> (a) not an Active NFE or publicly traded entity or a entity related to a publicly traded entity (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity (c) a withholding foreign partnership or withholding foreign trust as defined under the relevant U.S. Treasury Regulations. <p>(Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)</p>
<p>(iii) <i>Passive income</i></p> <p>The term passive income means the portion of gross income that consists of-</p> <ul style="list-style-type: none"> (a) Dividends, including substitute dividend amounts; (b) Interest (c) Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool; (d) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFE (e) Annuities (f) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income (g) The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any financial assets, (h) The excess of foreign currency gains over foreign currency losses (i) Net income from swaps (j) Amounts received under cash value insurance contracts <p>But not passive income will not include in case of a non-financial entity that acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as a dealer.</p>
<p>(iv) <i>Controlling persons</i></p> <p>Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under the PMLA Rules. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p> <p>Pursuant to guidelines on identification of Beneficial Ownership issued vide SEBI circular no. CIR/MIRSD/2/2013 dated January 24, 2013, persons (other than Individuals) are required to provide details of Beneficial Owner(s) ('BO'). Accordingly, the Beneficial Owner means 'Natural Person', who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest of / entitlements to:</p>

- i. More than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
- ii. More than 15% of the capital or profits of the juridical person, where the juridical person is a partnership; or
- iii. More than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Where no natural person is identified the identity of the relevant natural person who holds the position of senior managing official.

<i>(A) Controlling Person Type:</i>	
<i>Code</i>	<i>Sub-category</i>
01	CP of legal person-ownership
02	CP of legal person-other means
03	CP of legal person-senior managing official
04	CP of legal arrangement-trust-settlor
05	CP of legal arrangement--trust-trustee
06	CP of legal arrangement--trust-protector
07	CP of legal arrangement--trust-beneficiary
08	CP of legal arrangement--trust-other
09	CP of legal arrangement—Other-settlor equivalent
10	CP of legal arrangement—Other-trustee equivalent
11	CP of legal arrangement—Other-protector equivalent
12	CP of legal arrangement—Other-beneficiary equivalent
13	CP of legal arrangement—Other-other equivalent

(v) Specified U.S. person – A U.S. person other than the following:

- (a) a corporation the stock of which is regularly traded on one or more established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (f) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (g) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (h) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (i) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (j) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (k) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- (l) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

(vi) Owner documented FFI

An FFI meets the following requirements:

- (a) The FFI is an FFI solely because it is an investment entity;
- (b) The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- (c) The FFI does not maintain a financial account for any non participating FFI;
- (d) The FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and
- (e) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFFE.

(vii) Direct reporting NFE

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

(viii) Exemption code for U.S. persons

Code	Sub-category
a	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
b	The United States or any of its agencies or instrumentalities
c	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
d	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
e	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
f	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
g	A real estate investment trust
h	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
i	A common trust fund as defined in section 584(a)
j	A bank as defined in section 581
k	A broker
l	A trust exempt from tax under section 664 or described in section 4947(a)(1)
m	A tax exempt trust under a section 403(b) plan or section 457(g) plan