

This is the indicative guide to fill CAMS specified FATCA, CRS, Supplementary KYC form and investor should be advised to consult professional tax advisors / consultants before filling the FATCA related information

S No	Field Name	How / Who to fill	Remarks
	Part – A:		
1	PAN	PAN of the investee company	
2	Name	Name of the investee company	
3	Address Type	Indicate which address of the entity is given – Business / Registered Office address	This is pertaining to address as available in KYC-KRA records
4	Place of Incorporation	Exact place/city of Incorporation say city like Chennai, Pune, Patna, Noida, etc.	
5	Country of Incorporation	Country of Incorporation like India, Mauritius, Japan, Singapore, Hong Kong	
6	Gross Annual Income	Indicate annual income of the company	As per last audited accounts
7	Net Worth in INR Lacs	Indicate actual Net Worth of the company	As per last audited accounts
8	Net Worth Date	As on date of which Net Worth information is provided preferably 31 <sup>st</sup> March 2015, 31 <sup>st</sup> December 2014, etc.	
9	Specific Corporate services	If the investee company involves specific indicated business, they need to indicate the same appropriately	
10	Any other information	Investor may provide any other relevant information especially pertaining to KYC	
11	Is your [Entity] Country of Tax Residency other than India	This question needs to be answered mandatorily by the Entity investor as Yes or No	
12	Country of Tax Residency	This column is to be filled mandatorily if country of tax residency is other than India	
13	Tax Payer Identification Number / <i>Functional Equivalent</i>	This column is to be filled mandatorily if country of tax residency is other than India  If tax payer identification number is not applicable in the relevant country, functional equivalent like Company Identification Number or Global Entity Identification Number or Social Security Number or so	
14	Identification Type	Details of document type for the identification number or functional equivalent	
15	Entity's exemption code	In case the Entity's Country of Incorporation / Tax Residence is US but Entity is not a Specified US person & falls under any of the category specified below, then relevant code as indicated in the instructions page should be specified here: <ul style="list-style-type: none"> <li>• Listed Company / related entity companies</li> <li>• US Government entities or its undertakings</li> <li>• A real estate investment trust</li> <li>• A regulated investment company or an entity registered at all times during the tax year</li> <li>• A dealer in securities, commodities, or</li> </ul>	

		<p>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</p> <ul style="list-style-type: none"> <li>• Common Trust Fund</li> <li>• Bank</li> <li>• Broker</li> <li>• Tax exempted Trusts</li> </ul>	
	Part B		
16	Financial Institution / FFI	If the investee company / non-individual falls under the definition of financial institution, then they should tick this option	
17	Direct Reporting NFFE	Any non-individual who is involved in non-financial activities and have registered directly with US IRS authorities and have agreed for direct reporting	
18	<b>GIIN</b> (Global Intermediary Identification Number)	All financial institution must register with US IRS and obtain Global Intermediary Identification Number [GIIN] and the same needs to be quoted here	
19	<b>Name of the sponsoring entity</b>	<p>If the GIIN of the sponsoring entity is used, then the same needs to be quoted</p> <p>If the sponsoring entity identifies any U.S. reportable account with respect to the financial institution, the sponsoring entity registers the financial institution pursuant to applicable registration requirements of the United States of America on or before the 31st December, 2015 or the date that is ninety days after such U.S. reportable account is first identified, whichever is later</p>	
	<b>GIIN not available</b>	If GIIN is not obtained, they must specify any one of the following applicable option	
20	Applied For	If the entity has applied for GIIN with US IRS and awaited, then this option should be selected	
21	Not required to apply for – specify sub-category code	If the entity falls under 'Not required to apply for GIIN' like Governmental Entity, International Organization or Central Bank, select retirement schemes / plans, pension funds, non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund, qualified credit card issuer, exempted investment vehicles, financial institutions with local base only, any FIs whose account holder do not have any balance value beyond US\$ 50000 or assets of FI not more than US\$ 50000, etc.	
22	Not obtained - Non-participating FFI		
	Part C		
23	Is the entity is a listed company	If the entity is listed in any of the recognized stock exchanges, then same needs to be	

		indicated here	
24	Please specify the name of the Stock Exchange(s) where it is traded regularly	If the entity is listed in any of the recognized stock exchanges, then details of stock exchange where it is listed needs to be indicated here	
25	Is the entity a 'Related Entity' of a listed company	If the entity is related to/ controlled by another listed company, then same needs to be indicated here	
26	Name of the listed company	If the entity is related to/ controlled by another listed company, then name of the such listed company needs to be indicated here	
27	Name of the Stock Exchange	If the entity is related to/ controlled by another listed company, then name of the exchanges where such listed company is getting listed needs to be indicated here	
28	Is the entity an Active NFE	<p>If any non-financial entity whose gross income constitutes less than 50% of passive income [i.e. income not from core business like income, rent, dividend, royalties, etc.] or less than 50% of assets held for generating such passive income;</p> <p>Government Entities, International Organization, Central Bank or an entity wholly owned by them</p> <p>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</p> <p>Any NFE is a 'non for profit' organization which meets all of the following requirements:</p> <ul style="list-style-type: none"> <li>• 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, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>• It is exempt from income tax in India;</li> <li>• It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>• The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or</li> </ul>	

		<p>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</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>	
29	Nature of business	Entity to specify the nature of business in case of Active NFE	
30	Specify sub-category of Active NFE	In case of Active NFE, Entity to specify the applicable sub category as given above and also refer to any other category as specified in the instructions	
31	If the entity a Passive NFE	Any NFE that is not (i) an Active NFFE or listed / publicly traded entity or entity related to the listed / publicly traded entity, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations or (iii) 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 (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)	
32	Nature of business	Passive NFE Entity to specify the nature of business here	