

## FATCA / CRS DECLARATION FOR NON-INDIVIDUAL ACCOUNTS

*Note : The information in this section is being collected because of enhancements to Kotak Mahindra Bank Limited's new account on-boarding procedures in order to comply with Foreign Account Tax Compliance Act (FATCA) requirements pursuant to amendments made to Income-tax Act, 1961 read with Income-tax Rules, 1962:*

[http://www.incometaxindia.gov.in/dtaa/other%20agreements/india\\_iga\\_final-india\\_english.pdf](http://www.incometaxindia.gov.in/dtaa/other%20agreements/india_iga_final-india_english.pdf)

<http://www.oecd.org/ctp/exchange-of-tax-information/automatic-exchange-financial-account-information-common-reporting-standard.pdf>

**Office / Bank use only**

OPTY ID / SR Number : \_\_\_\_\_

**FATCA / CRS declaration and details for entities**

*(We are unable to provide advice about your FATCA classification or interpretation of any terms.  
Please therefore seek advice from a tax professional on any FATCA aspects)*

**Part A – Preliminary details** (All fields mandatory)

Sr No	Particulars	Details of Applicant												
1.	<b>Customer Relationship Number (CRN) of the entity</b> <i>[if any]</i>													
2.	<b>Name of the Entity</b>													
3.	<b>Address for Tax Residence</b> <b>(including city, state, country and pin code)</b>													
4.	<b>Address Type (Business or registered office)</b>													
5.	<b>Entity Constitution Type.</b> <i>(Refer Instruction 6 in annexure)</i>													
6.	<b>Do you satisfy any of the criteria mentioned below?</b>													
	a. Is the entity a U.S. person <i>(Please refer 'other definitions' in the instructions)</i>	Yes <input type="checkbox"/> (Please answer b)      No <input type="checkbox"/> (Please go to c)												
	b. Is the entity a Specified US Person	Yes <input type="checkbox"/> No <input type="checkbox"/> Entity's exemption code: ____ <i>(Refer instruction 5 in annexure)</i>												
	c. Is the entity formed/incorporated outside India	Yes <input type="checkbox"/> No <input type="checkbox"/> <<If yes, please specify city and country of incorporation/formation>>												
	d. Is the entity having Tax Residency in any country (ies) other than India	Yes <input type="checkbox"/> << If yes, please provide the following details>> No <input type="checkbox"/> <table border="1" style="margin-left: 20px; border-collapse: collapse; width: 100%;"> <thead> <tr> <th style="width: 33%;">Country of Tax residency</th> <th style="width: 33%;">Tax Identification No. / Functional equivalent of the foreign country</th> <th style="width: 33%;">Tax Identification document<sup>#</sup></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p style="font-size: small; margin-top: 5px;">#In case Tax Identification Number is not available, kindly provide functional equivalent or Company Identification Number or Global Entity Identification Number</p>	Country of Tax residency	Tax Identification No. / Functional equivalent of the foreign country	Tax Identification document <sup>#</sup>									
Country of Tax residency	Tax Identification No. / Functional equivalent of the foreign country	Tax Identification document <sup>#</sup>												
7.	<b>Is the entity a Financial Institution (FI)</b> (including an Foreign Financial Institution) (refer instruction 1 in annexure)  <b>Or</b> <b>A Direct Reporting NFFE</b> <i>(Refer 'other definitions' in Annexure)</i>	Yes <input type="checkbox"/> (Please fill Part B)      No <input type="checkbox"/> (Go to next question)												
8.	<b>Is the entity a publicly traded corporation / a related entity of a publicly traded corporation / Active NFFE</b> <i>(For clarification, refer instruction 3 in Annexure)</i>	Yes <input type="checkbox"/> (Please fill Part C)      No <input type="checkbox"/> (Please go to Part D)												

**Part B – If your answer to question 7 in Part A is a YES, please provide details in relation to Financial Institutions/ Foreign Financial Institutions or Direct Reporting NFFEs**

Particulars	Details of applicant
<p>The entity is:</p> <p>1. Financial Institution <input type="checkbox"/></p> <p>2. Direct Reporting NFFE <input type="checkbox"/></p>	<p><b>Global Intermediary Identification Number (GIIN)</b></p> <p>_____</p> <p><i>Note: If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN and name below:</i></p> <p>Name of sponsoring entity: _____ (For clarification, refer 'Other Definitions' in the Annexure)</p> <p>Sponsoring Entity's GIIN: _____ (If GIIN provided, please go directly to the declaration and acknowledgment)</p>
<p>If GIIN not available [tick any one]: (Not applicable to Direct Reporting NFFE)</p>	<p>a. Not obtained: <input type="checkbox"/> b. Applied for <input type="checkbox"/> _____ [insert application date]</p> <p>c. GIIN not required <input type="checkbox"/></p> <p><b>Please specify reasons:</b> _____</p> <p><b>Please insert code:</b> _____ (Mention Code – For clarification, refer instruction 2 in Annexure) (Please go to Declaration and Acknowledgment)</p>

**Part C – If your answer to question 8 in Part A is a YES, please provide following details:**

Sr No	Particulars	Details of applicant
1.	<p><b>a. Are you a publicly traded company?</b> (Refer 'Instruction 3' in the annexure)</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> [Please fill C1(b)] (Please fill C2)</p>
	<p><b>b. Are your shares regularly traded on a recognized stock exchange</b></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (Please fill C2)</p> <p><b>If yes, please provide name of the stock exchange where the shares are regularly traded:</b> 1. _____ 2. _____ (Please go to Declaration and Acknowledgment)</p>
2.	<p><b>Are you a related entity* of a listed company mentioned in Part C (1) above</b> # <i>Related entity</i> – An entity is a related entity of another entity if either entity controls the other entity or the two entities are under common control</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> Nature of relation with the related entity: (Please fill C3) <input type="checkbox"/> Subsidiary of the listed company <input type="checkbox"/> Controlled by a listed company</p> <p><b>If yes, please provide name of the related entity that is listed :</b> _____</p> <p><b>Name of the stock exchange where the shares of the related listed entity are regularly traded:</b> 1. _____ (Please go to Declaration and Acknowledgment)</p>
3.	<p><b>Entity is an Active NFFE</b></p>	<p>Please specify nature of business _____</p> <p>Category: _____ (Refer codes in Instruction 3) (Please go to Declaration and Acknowledgment)</p>

**Part D – If your answer to question 8 in Part A is a NO, please provide following details:**

Entity is an Passive NFFE :

(other than Direct reporting NFFE)

Please specify nature of business: \_\_\_\_\_

**Provide details of all UBO/s or Controlling person/s, [natural persons as per PMLA] (including Owner Documented FFI's [For clarification, refer 'Other Definitions' in the Annexure]) in the table below**

**Are you an Owner-documented FFI's - Yes  No**

**If 'Yes', in addition to the below details, please provide a duly filled form W8BEN E along with FFI Owner Reporting Statement and Auditor's Letter.**

**If 'No', Please provide below details only.**

Name of UBO	Country of Tax residency	Residence address for tax purposes	Fathers name (If PAN not available)	Tax identification number or equivalent & Tax identification/ functional equivalent document	Identification document: Passport/ PAN etc.	City and Country of Birth	UBO Code (For clarification, refer Instruction 7 in the Annexure)

**Note: In case of a multiple intermediaries, please provide the shareholding / controlling structure of each such intermediary/ies.**

- A. If any of the UBO is a resident / citizen of 'other than India' or citizen / tax resident / green card holder of country, please provide Taxpayer ID number or equivalent / Social Security Number [SSN]
- B. Submit documentary proof like shareholding pattern duly self-attested by Authorized Signatory / Company Secretary
- C. If number of UBOs are greater than 4 or the space required is insufficient, information in the given format can be given in additional sheets

**Please also fill the Beneficial Owner Customer Relation Form for the UBOs**

**Declaration & Acknowledgement**

I / We \_\_\_\_\_ being the beneficial owner of the account opened / to be opened with Kotak Mahindra Bank Limited and the income credited therein declare that the above information and information in the submitted documents to be true, correct and updated, and the submitted documents are genuine and duly executed

I / We acknowledge that towards compliance with tax information sharing laws, such as FATCA / CRS, the Bank may be required to seek additional personal, tax and beneficial owner information and certain certifications and documentation from the account holder. Such information may be sought either at the time of account opening or any time subsequently. In certain circumstances (including if the Bank does not receive a valid self-certification from me) the Bank may be obliged to share information on my account with relevant tax authorities. Should there be any **change in any information provided by me, I ensure that I will intimate the Bank promptly, i.e., within 30 days.**

Towards compliance with such laws, the Bank 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, the Bank may also be constrained to withhold and pay out any sums from my account or close or suspend my account(s).

**Customer / Authorized person Signature & Designation**

**Date**

**Bank use section**

Signature Verified by

Sign & Emp Code

Receiver's Stamp

Documents sent to CPC/RPC on

DDMMYYYY

Authorized by

Form Type Submitted – W-8 BENE