



FATCA CRS FORM

(for non Individual/legal entity)

1st Floor, Apeejay House, 3 Dinshaw Vachha Road, Backbay
Reclamation, Churchgate, Mumbai - 400020 | www.QuantumAMC.com

Applicant/Investor details:

Name of the Entity											
Type of address given at KRA	<input type="checkbox"/> Residential or Business <input type="checkbox"/> Residential <input type="checkbox"/> Business <input type="checkbox"/> Registered Office										
PAN		Date of Incorporation	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y				
City of incorporation		Country of incorporation									

1. Is "Entity" a tax resident of any country other than India

Please ✓ the applicable tax resident declaration

☐ 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.

In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

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

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Please refer to para 3(vii) Exemption code for U.S. persons under Part D of FATCA instructions & Definitions

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

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

Sr No.	Information	Additional Information to be provided
1.	We are a financial institution [including an FFI] [Refer instructions a]	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide the following information: GIIN: _____ (Global Intermediary Identification Number) If GIIN not available [tick any one]: <input type="checkbox"/> Applied for on <input type="checkbox"/> Not required to apply (please describe) _____ <input type="checkbox"/> Not obtained
2.	We are a listed company [whose shares are regularly traded on a recognized stock exchange]	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, specify the name of any one Stock Exchange where it is traded regularly: 1. BSE/NSE/Other _____ (please specify)
3.	We are 'Related Entity' of a listed company [Refer instructions b]	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, specify the name of the listed company _____ Specify the name of any one Stock Exchange where it is traded regularly: 1. BSE/NSE/Other _____ (please specify)
4.	We are an Active NFFE [Refer instructions c & d] Note: Details of Controlling Persons will for FATCA purpose not be considered	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, specify the nature of business Please specify the category of Active NFFE _____ _____ (Mention code – refer instructions)
5.	We are an Passive NFFE [Refer instructions f and g] Note: Details of Controlling Persons will be FATCA purpose considered for	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please provide: 1. Nature of business _____ 2. For all Controlling Persons who are tax residents (including US citizens and green card holders) of countries other than India, please provide the necessary details including Taxpayer Identification Number (TIN) in the UBO form.

#IF PASSIVE NFFE, PLEASE PROVIDE BELOW ADDITIONAL DETAILS FOR EACH OF CONTROLLING PERSON. (Please attach additional sheets if necessary)

Name and PAN / Any other identification Number
(PAN, Aadhar, Passport, Election ID, Govt ID, Driving Licence, NREGA Job Card, Others)
City of Birth - Country of Birth

Occupation Type - Service, Business, Others
Nationality
Father's Name - Mandatory if PAN is not applicable.

DOB - Date of Birth
Gender - Male, Female, Other

1. Name	<input type="text"/>	Occupation Type	<input type="text"/>	DOB	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others
PAN	<input type="text"/>	Nationality	<input type="text"/>				
City of Birth	<input type="text"/>	Father's Name	<input type="text"/>				
Country of Birth	<input type="text"/>						

1. Name	<input type="text"/>	Occupation Type	<input type="text"/>	DOB	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others
PAN	<input type="text"/>	Nationality	<input type="text"/>				
City of Birth	<input type="text"/>	Father's Name	<input type="text"/>				
Country of Birth	<input type="text"/>						

1. Name	<input type="text"/>	Occupation Type	<input type="text"/>	DOB	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others
PAN	<input type="text"/>	Nationality	<input type="text"/>				
City of Birth	<input type="text"/>	Father's Name	<input type="text"/>				
Country of Birth	<input type="text"/>						

*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

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which Rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies. Towards compliance, 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. Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days. 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. It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

I/We hereby acknowledge and confirm that the information provided hereinabove is/are true and correct to the best of my knowledge and belief. I/We further agree and acknowledge that in the event, the above information and/or any part of it is/are found to be false/untrue/misleading, I/We will be liable for the consequences arising therefrom. I/We hereby authorize you to disclose, share, remit in any form/manner/mode the above information and/or any part of it including the changes/updates that may be provided by me/us to Mutual Fund, its Sponsor/s, Trustees, Asset Management Company, its employees, SEBI registered intermediaries for single updation/submission, any Indian or foreign statutory, regulatory, judicial, quasi-judicial authorities/agencies including but not limited to Financial Intelligence Unit-India (FIU-IND) etc without any intimation/advice to me/us. I/We further agree to promptly intimate you in writing regarding any change/modification to the above information and/or provide additional/further information as and when required by you.

Signature with relevant seal:

Authorised Signatory	Authorised Signatory	Authorised Signatory
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Date:

Place: _____

Instructions

- a. Foreign Financial Institution [FFI] – Means any non-US financial institutions that is a – (1) Depository institution – accepts deposits in the ordinary course of banking or similar business; (2) Custodian institution – as a substantial portion of its business, hold financial assets for the accounts of others; (3) Investment entity – conducts a business or operates for or on behalf of a customer for any of the activities like trading in money market instruments, foreign exchange, foreign currency, etc. or individual or collective portfolio management or investing, administering or managing funds, money or financial assets on behalf of other persons; or an entity managed by this type of entity; or (4) Insurance company – entity issuing insurance products i.e. life insurance; (5) Holding or Treasury company – entity that is part of an expanded affiliate group that includes a depository, custodian, specified insurance company or investment entity
- b. Related Entity – an entity is a “Related Entity” of another entity if one controls the other, or the two entities are under common control (where control means direct or indirect ownership of more than 50% of the vote or value in an entity)
- c. Non-financial foreign entity [NFFE] – Non-US entity that is not a financial institution [including a territory NFFE]. Following NFFEs are excluded from FATCA reporting – (a) Publicly traded corporation / listed companies; (b) Related Entity of a listed company; and (c) Active NFFE
- d. Active NFFE – Any one of the following –

Code	Sub-category
1.	Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income
2.	The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory
3.	The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing
4.	Substantially all of the activities of the NFFE 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 NFFE 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
5.	The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE
6.	The NFFE 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
7.	The NFFE 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
8.	Any NFFE 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 its jurisdiction of residence; It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or noncharitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE'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 NFFE's jurisdiction of residence or any political subdivision thereof.

- e. Expanded affiliated group – One or more chains of members connected through ownership (50% or more, by vote or value) by a common parent entity if the common parent entity owns stock or other equity interests meeting the requirements in atleast one of the other members
- f. Passive NFFE – means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations. Passive Income – portion of gross income that consists of Income Distribution interest, 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 NFFE), income equivalent to interest / amount received from pool of insurance contracts, annuities, excess of gains over losses from the sale or exchange of property / from transactions (including futures, forwards or similar transactions) in any commodities but not including (i) any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation or (ii) active business gains or losses from the sale of commodities but only if substantially all the foreign entity's commodities are property, excess of foreign currency gains over losses, net income from notional principal contracts, amounts received under cash value insurance contracts, amounts earned by insurance company in connection with its reserves for insurance and annuity contracts
- h. Controlling Persons – means the natural persons who exercise control over an entity. 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, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.