

Supplementary Know Your Client (KYC), FATCA & CRS - Self Certification Form for Individuals (Each Applicant)

PAN												Folio																	
Name																													
Type of Address given at KRA		<input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>																											
Nationality												Gender						Date of Birth											
Place of Birth												Country of Birth																	
Father's Name																													
Spouse's Name																													
Documents required (PEKRA Investor)		<input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>																											
Identification No. of the Document provided																													
Is the applicant's Country of Birth / Citizenship / Nationality / Tax Residency other than India?		<input type="radio"/> <input type="radio"/>																											
If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below:																													
1.																													
2.																													
3.																													

to include all countries other than India, where investor is Citizen / Resident / Green Card Holder / Tax Resident in those respective countries especially of USA.

^ In case Tax Identification Number is not available, kindly provide its functional equivalent ~.

Occupation Details [Please tick (✓)]		<input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>																											
Gross Annual Income (Rs.) [Please tick (✓)]		<input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>																											
Politically Exposed Person (PEP) Status		<input type="radio"/> <input type="radio"/> <input type="radio"/>																											

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DETAILS UNDER FATCA & CRS

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J.P.Morgan
Asset Management

PAN																														Folio											
Name of the Entity																																									
Date of Incorporation																																									
Type of Address given at KRA		<input type="radio"/>					<input type="radio"/>					<input type="radio"/>					<input type="radio"/>																								
Place of Incorporation																Country of Incorporation																									
Is the Entity's Country of Tax Residency other than India?																<input type="radio"/>	<input type="radio"/>																								
If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below.																																									
1.																																									
2.																																									
3.																																									

Gross Annual Income (Rs.) [Please tick (✓)]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Net-worth (Mandatory)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>						
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<p>We are a</p> <p><input type="radio"/> Financial Institution / FFI [refer instructions a.]</p> <p><input type="radio"/> Direct Reporting NFFE [refer instructions b.]</p>		<p>GIIN (Global Intermediary Identification Number):</p> <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>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</p> <p>Name of the sponsoring Entity</p> <table border="1"> <tr> <td></td> </tr> </table> <p>GIIN not available [tick (✓) any one]:</p> <p><input type="radio"/> Applied For</p> <p><input type="radio"/> Not required to apply for – specify sub-category code <table border="1"> <tr> <td></td><td></td> </tr> </table> [refer instructions c.]</p> <p><input type="radio"/> Not obtained - Non-participating FFI</p>																							

1	Is the entity is a listed company [whose shares are regularly traded on a recognized stock exchange] [refer instructions d.]	Yes <input type="radio"/> (Please specify the name of the Stock Exchange(s) where it is traded regularly) 1. _____ 2. _____
2	Is the entity a 'Related Entity' of a listed company [whose shares are regularly traded on a recognized stock exchange] [refer instructions e.]	Yes <input type="radio"/> (Please specify the name of the listed company, name of the Stock Exchange(s) where it is traded regularly) Name of the listed company : _____ Name of the Stock Exchange : _____
3	Is the entity an Active NFFE?	Yes <input type="radio"/> Nature of business _____ Please specify sub-category of Active NFFE <input type="text"/> <input type="text"/> [refer instructions g.]
4	Is the entity a Passive NFFE? [refer instructions h.]	Yes <input type="radio"/> Nature of business _____ Also submit UBO Form [provided separately]

Authorized Signatory	Authorized Signatory	Authorized Signatory								
Place :	Date : <table><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			

DETAILS UNDER FATCA & CRS

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a. Financial Institution / 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. Direct Reporting NFFE -

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

c. GIIN not required category:

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

d. Listed Company -

A company is publicly traded if its stock are regularly traded on one or more established securities markets (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)

e. 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)

f. 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

g. Active NFFE - Any one of the following -

Code	Sub-Category
01	Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and < 50% of the assets held by NFFE are assets that produce or are held for the production of passive income;
02	The NFFE 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 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;
04	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;
05	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;
06	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;
07	Any NFFE is a 'non for profit' organization which meets all of the following requirements: <ul style="list-style-type: none"> 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; 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 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 non-charitable 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.

- h. Passive NFFE - means any NFFE 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 NFFE are liable to be reported for tax information compliance purposes).
- i. Passive Income -
- portion of gross income that consists of dividends, 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.
- j. 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.
- k. Non-Participating FFI's [NPFFIs] -
- an FFI other than participating FFI, a deemed-complaint FFI, or an exempt beneficial owner
- l. Specified US Persons -
- Any US Person other than
- i). A publicly traded corporation;
 - ii). A corporation that is a member of the same expanded affiliate group;
 - iii). A tax exempt organization;
 - iv). an individual retirement plan;
 - v). the United States or an agency or instrumentality of the United States;
 - vi). Any state [including District of Columbia and United States possession] or State Authorities;
 - vii). A bank,
 - viii). A real estate investment trust;
 - ix). A regulated investment company;
 - x). an entity registered with the SEC under the Investment Company Act of 1940;
 - xi). A common trust fund;
 - xii). A tax exempt trust;

xiii). A registered dealer;

xiv). A registered broker

- m. 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

- n. Owner documented FFI -

AN FFI meeting the following requirements -

- (a) FFI is an FFI solely because it is an investment entity;
- (b) FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- (c) FFI does not maintain a financial account for any non-participating FFI;
- (d) FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in the circumstances, and
- (e) The designated withholding agent agrees to report to the IRS (or, in 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 US specified 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 US person, an exempt beneficial owner, or an exempted NFFE

- o. Exemption Code for US 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