

FATCA & CRS Instructions

If you have any questions about your tax residency, please contact your tax advisor. If you are a US citizen or resident or greencard holder, please include United States in the foreign country information field along with your 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.

In case customer has the following Indicia pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, customer to provide relevant Curing Documents as mentioned below:

FATCA & CRS Indicia observed (ticked)

Documentation required for Cure of FATCA/ CRS indicia

U.S. place of birth

Self-certification that the account holder is neither a citizen of United States of America nor a resident for tax purposes;
Non-US passport or any non-US government issued document evidencing nationality or citizenship (refer list below); AND
Any one of the following documents:
Certified Copy of "Certificate of Loss of Nationality or Reasonable explanation of why the customer does not have such a certificate despite renouncing US citizenship; or Reason the customer did not obtain U.S. citizenship at birth

Residence/ mailing address in a country other than India

Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and
Documentary evidence (refer list below)

Telephone number in a country other than India

If no Indian telephone number is provided
Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and
Documentary evidence (refer list below)
If Indian telephone number is provided along with a foreign country telephone number
Self-certification that the account holder is neither a citizen of United States of America nor a tax resident for tax purposes of any country other than India; OR
Documentary evidence (refer list below)

Standing Instruction to transfer to an account maintained in a country other than India (Other than depository account)

Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and
Documentary evidence (refer list below)

List of acceptable documentary evidence needed to establish the residence(s) for tax purposes:

- Certificate of residence issued by an authorized government body*
- Valid identification issued by an authorized government body* (e.g. Passport, National Identity card, etc.)

* **Government or agency thereof or a municipality of the country or territory in which the payee claims to be a resident**