

FATCA –CRS Annexure for Individual Customer

Details under FATCA and CRS

(Please consult your professional tax advisor for further guidance on you tax residency, if required. In case of joint holders, this declaration to be obtained for each holder of such account)

1. Name of Customer		
2. Customer ID		
3. Nationality (If national of more than one country, please mention all the countries separated by a comma)		
4. Country of Birth		
5. City of Birth		
6. Address Type		
Residential		
Business		
Registered Office		
7. Tax residence address		
Landmark		
City		
State		
Country		
Pin		
8. Father's Name		
(Mandatory if PAN is not available)		
9. Spouse Name		
10. PAN		
11. Date of Birth		
12. Aadhaar Number		
13. Occupation		
S-Service		
B-		
Business		
O-others		
NA-		
Categorized		
14. Identification Type and Identification Number (Document Submitted as proof of identity of the Individual):		
Name of the Document Submitted:		
Identification Number:		
Date of Expiry:		

15. Tax Residence details as applicable to you:
(Please indicate ALL the Countries in which you are a resident for tax purposes and associated Tax ID number below)

Country (ies) Tax residency#	Tax Identification Number%	Identification Type(TIN or Others%, please Specify)

To also include USA, where the individual is a citizen/green card holder of USA

% In Case Tax Identification Number is not available, kindly provide functional equivalent[§]

Certification: I/We have understood the information requirements of the Form as per the CBDT notified Rules 114F to 114H and hereby confirm that the information provided by me / us on this form is true, correct and complete. I/We also confirm that I/we have read and understood the Term and Conditions below and hereby accept the same. I/we understand that my personal details as provided /available in the records of Mahindra & Mahindra Financial Service ('the Company') will be used for CBDT reporting (**Please refer our detailed T&C for further details**)

Name:

Signature:

X

Date: _____

Terms and Conditions

The Central Board of Direct Taxes (CBDT) has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which Rules require Indian financial institutions such as Mahindra & Mahindra Financial Services ('the Company') 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.

Under the Rules, the Company is required to perform due-diligence procedures in relation to the customer. Depending upon the outcome of such procedures, the Company may exercise discretion to report information on any given customer to the relevant authorities, notwithstanding the declaration provided by the customer.

Please note that you may receive more than one request for information if you have multiple relationships with Mahindra and Mahindra Financial Services Limited. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., **within 30 days**.

Instructions - If you have any questions about your tax residency, please contact your tax advisor. If you are a US citizen or resident or green card 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 any of the following Indicia (e.g. address) pertaining to a foreign country (country other than India or any other stated country of tax residence) and yet declares himself to be not a tax resident in such country, the customer needs to provide the following:

- Relevant curing documents pertaining to India or stated country of tax residence as mentioned in the table below; and
- a reasonable explanation and appropriate documents (e.g. Visa) to justify the irrelevance of the found indicia for tax purposes

FATCA/CRS Indicia observed		Curing Documents (documents to cure the FATCA/ CRS indicia)
		If customer does not agree to be "Specified U.S. person"/ " CRS reportable person" status
1	U.S. place of birth	1. Self-certification (as provided in FATCA-CRS form) to establish that the account holder is neither a citizen of United States of America nor a US resident for tax purposes; 2. Non-US passport or any non-US government issued document evidencing nationality or citizenship (refer list below); AND 3. Any one of the following documents: a. Certified Copy of "Certificate of Loss of Nationality" or b. 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. citizen
2	Residence/ mailing address in a country other than India	1. Self-certification (as provided in FATCA-CRS form) that the account holder is not a resident for tax purposes in that country; and 2. Documentary evidence to substantiate that account holder is not a tax

3	TelephonenumberinacountryotherthanIndia(andnotel ephonenumber in India provided)	1. Self-certification(as provided in FATCA-CRS form)thattheaccountholderisnotresidentfortaxpurposes inthat country; and 2. Documentary evidence to substantiate that account holder is not a tax resident of country as per indicia found (referlistbelow)
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Listofacceptable**documentaryevidence**neededtoestablishtheresidence(s)fortaxpurposes in India or stated country of tax residence:

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

* Government or agency thereof or a municipality

Appropriate documents (e.g. visa) to justify the irrelevance of the found indicia for tax purposes can include:

1. Copy of Continuous Discharge Certificate (CDC) – For seafarers/ mariners
2. Copy of relevant visa (such as Student Visa/ Diplomat Visa/ temporary work permit

For Company's internal use

Curing document as provided by the customer for curing FATCA and CRS indicia (Company staff to tick on curing document provided by the customer)

- Student (Student Visa)
- Diplomat (Diplomatic Visa)
- Mariner/ Sea fearer (Continuous Discharge Certificate (CDC))
- Temporary visit (Temporary work visa)
- Temporary visit (Teacher, Tourist or other VISA)
- Athlete or Artist or Professional (Appropriate VISA)
- Recently shifted residence (Appropriate VISA)
- Not qualifying as tax resident as not meeting requisite no. of days' stay (Appropriate VISA)
- Other, Please specify with Appropriate VISA
- Non-US passport (mandatory where Nationality or Country of Birth is U.S. but tax residency is of other country)
- Certificate of loss of US Nationality of Birth (mandatory where Nationality or Country of Birth is U.S. but tax residency is of other country)