

CONFIRMATION UNDER THE FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) / COMMON REPORTING STANDARD (CRS) [Mandatory for all investors including Unit holder (Guardian in case of minor) and Joint holder(s)]

(IGA)/Multilateral Competent Authority Agreement (MCAA) signed by Indian Government, would be reported by Stewart & Mackertich to the relevant Tax Authority.

- If my/our Country of Birth is US, I/We am/are providing a certificate of relinquishment of Citizenship (loss of Nationality) or a Self-Certification for stating reason for not having such a certificate despite relinquishing US citizenship OR not obtaining US citizenship at birth.

I/We hereby authorize Stewart & Mackertich to disclose, share, remit in any form, mode or manner, all / any of the information provided by me/us, including all changes, updates to such information as and when provided by me/us to Stewart & Mackertich Wealth Management Limited to any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries to facilitate single submission / updation & for other relevant purposes. I/We also undertake to keep Stewart & Mackertich informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information as may be required at your end.

	First / Sole Holder	Second Holder	Third Holder
Name			
Signature *			
CBDT 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 the same with the form. In case Client has the following Indicia pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, client to provide relevant Documentary evidence:

FATCA/ Common Reporting Standards (CRS)

- What is FATCA/ CRS?

The U.S. government introduced the Foreign Account Tax Compliance Act, 2010 (FATCA) for obtaining information on accounts held by U.S. taxpayers in other countries. Further, Organization for Economic Co-operation & Development (OECD) and G20 countries agreed for automatic exchange on information through Common Reporting Standards (CRS). The Government of India has signed an Inter-Government Agreement (IGA) with US and has also joined the Multilateral Competent Authority Agreement (MCAA) for automatic sharing of information with member countries of OECD and G20. By virtue of India signing an IGA with US and joining MCAA, Indian Financial Institutions will have to provide the required financial information to Indian Tax Authorities which in turn would forward reportable information to US IRS and member countries of OECD and G20 countries.

In order to implement FATCA and CRS norms in India, Stewart & Mackertich Wealth Management Limited is required to implement procedures to identify U.S. account holders or other jurisdictions reportable accounts, perform due diligence and obtain documentary evidence wherever required and report details of such accounts to relevant tax authority.

- US Person means: In case of individuals, U.S. person means a citizen or resident of the United States. Persons who would qualify as U.S. persons could be born in United States, born outside the United States of a US parent, Naturalized citizens, Green Card Holders, tax residents.
- Who is Reportable Person (Non US) under Common Reportable Standards (CRS)?
Under Common Reportable Standards (CRS), reportable person means Tax residents of a reportable foreign jurisdiction other than U.S. (Please note the above information is provided only for quick reference to Clients. You are requested to consult a legal/ tax advisor if in doubt.)
- Documents to be collected if Client's Country of birth is U.S. but declare that he/ she is not a U.S. person
 - Certificate of relinquishment of citizenship (Loss of nationality certificate); OR
 - Self-certification for stating reasons for not having such a certificate despite relinquishment U.S. citizenship; OR
 - Self-certification for stating reasons for not obtaining 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 resident for tax purposes; and Documentary evidence.