**INCOME-TAX RULES, 1962**

**FORM NO. 61B**

[See sub-rule (8) of rule 114G]

**Statement of Reportable Account under sub-section (1) section 285BA of the**

**Income-tax Act, 1961**

**(see instructions for guidance) PART A: STATEMENT DETAILS**

(This information should be provided for each Statement of Reports submitted together)

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| --- | --- | --- |
| **A.1** | **REPORTING ENTITY DETAILS** | |
| A.1.1 | Reporting Entity Name | |
| A.1.2 | ITDREIN | |
| A.1.3 | Global Intermediary  Identification Number  (GIIN) | |
|
|
| A.1.4 | Registration Number | |
| A.1.5 | Reporting Entity Category Insert 2 character code | |
| **A.2** | **STATEMENT DETAILS** |  |
| A.2.1 | Statement Type Insert 2 character code | |
| A.2.2 | Statement Number | |
| A.2.3 | Original Statement Id | |
| A.2.4 | Reason for Correction Insert 1 character code | |
| A.2.5 | Statement Date | |
| A.2.6 | Reporting Period | |
| A.2.7 | Report Type Insert 1 character code | |
| A.2.8 | Number of Reports | |
| **A.3** | **PRINCIPAL OFFICER DETAILS** | |
| A.3.1 Principal Officer Name | |  |
| A.3.2 Principal Officer Designation | |  |
| A.3.3 Principal Officer Address | |  |

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| --- | --- | --- | --- | --- | --- |
| A.3.4 | City / Town |  | | | |
| A.3.5 | Postal Code |  | | | |
| A.3.6 | State Code | Insert 2 character code | | | |
| A.3.7 | Country Code |  |  |  | Insert 2 character code |
| A.3.8 | Telephone |  | | | |
| A.3.9 | Mobile |  | | | |
| A.3.10 | Fax |  | | | |
| A.3.11 | Email |  | | | |

**PART B: REPORT DETAILS**

(This information should be provided for each Account being reported)

|  |  |  |
| --- | --- | --- |
| **B.1 ACCOUNT DETAILS (To be provided for each account being reported)** | | |
| B.1.1 | Report Serial Number |  |
| B.1.2 | Original Report Serial Number |  |
| B.1.3 | Account Type | Insert 2 character code |
| B.1.4 | Account Number |  |
| B.1.5 | Account Number Type | Insert 1 character code |
| B.1.6 | Account Holder Name |  |
| B.1.7 | Account Status | Insert 1 character code |
| B.1.8 | Account Treatment | Insert 1 character code |
| B.1.9 | Self- certification | Insert 1 character code |
| B.1.10 | Documentation Status | Insert 1 character code |
| B.1.11 | Date of closure of account, if  closed during the year |  |
| **B.2 BRANCH DETAILS** | |  |
| B.2.1 | Branch Number Type | Insert 1 character code |

|  |  |  |  |
| --- | --- | --- | --- |
| B.2.2 | Branch Reference Number | |  |
| B.2.3 | Branch Name | |  |
| B.2.4 | Branch Address | |  |
| B.2.5 | City Town | |  |
| B.2.6 | Postal Code | |  |
| B.2.7 | State Code | | Insert 2 character code |
| B.2.8 | Country Code | | Insert 2 character code |
| B.2.9 | Telephone | |  |
| B.2.10 | Mobile | |  |
| B.2.11 | Fax | |  |
| B.2.12 | Email | |  |
| **B.3 ACCOUNT SUMMARY** | | | |
| B.3.1 | Account balance or value at the  end of reporting period | |  |
| B.3.2 | Aggregate gross interest paid or  credited | |  |
| B.3.3 | Aggregate gross dividend paid or  credited | |  |
| B.3.4 | Gross proceeds from sale of property | |  |
| B.3.5 | Aggregate gross amount of all  other income paid or credited | |  |
| B.3.6 | Aggregate gross amount credited | |  |
| B.3.7 | Aggregate gross amount debited | |  |
| **B.4 INDIVIDUAL DETAILS (To be provided for individual account holder )** | | | |
| B.4.1 | Name |  | |
| B.4.2 | Customer ID |  | |
| B.4.3 | Father's Name |  | |
| B.4.4 | Spouse's Name |  | |

|  |  |  |
| --- | --- | --- |
| B.4.5 | Gender | Insert 1 character code (Refer  Instructions) |
| B.4.6 | PAN |  |
| B.4.7 | Aadhaar Number |  |
| B.4.8 | Identification Type | Insert 1 character code |
| B.4.9 | Identification Number |  |
| B.4.10 | Occupation Type | Insert 1 character code |
| B.4.11 | Occupation |  |
| B.4.12 | Birth Date |  |
| B.4.13 | Nationality | Insert 2 character code |
| B.4.14 | Country of Residence as per tax laws | Insert 2 character code |
| B.4.15 | Place of Birth |  |
| B.4.16 | Country of Birth | Insert 2 character code |
| B.4.17 | Tax Identification Number (TIN)  allotted by tax resident country |  |
| B.4.18 | TIN Issuing Country | Insert 2 character code |
| B.19 | Address Type | Insert 2 character code |
| B.4.20 | Address |  |
| B.4.21 | City / Town |  |
| B.4.22 | Postal Code |  |
| B.4.23 | State Code | Insert 2 character code |
| B.4.24 | Country Code | Insert 2 character code |
| B.4.25 | Mobile/Telephone Number |  |

|  |  |  |
| --- | --- | --- |
| B.4.26 | Other Contact Number |  |
| B.4.27 | Remarks |  |
| **B.5 LEGAL ENTITY DETAILS (To be provided for entity account holder)** | | |
| B.5.1 | Name of the Entity |  |
| B.5.2 | Customer ID |  |
| B.5.3 | Account Holder Type for US Reportable Person | Insert 2 character code |
| B.5.4 | Account Holder Type for Other  Reportable Person | Insert 2 character code |
| B.5.5 | Entity Constitution Type | Insert 1 character code |
| B.5.6 | Date of Incorporation |  |
| B.5.7 | Nature of Business |  |
| B.5.8 | PAN |  |
| B.5.9 | Identification Type | Insert 1 character code |
| B.5.10 | Identification No. |  |
| B.5.11 | Identification issuing Country | Insert 2 character code |
| B.5.12 | Place of Incorporation |  |
| B.5.13 | Country of Incorporation | Insert 2 character code |
| B.5.14 | Country of Residence as per tax laws | Insert 2 character code |
| B.5.15 | Tax Identification Number (TIN)  allotted by tax resident country |  |
| B.5.16 | TIN Issuing Country | Insert 2 character code |
| B.5.17 | Address Type | Insert 1 character code |
| B.5.18 | Address |  |
| B.5.19 | City / Town |  |

|  |  |  |  |
| --- | --- | --- | --- |
| B.5.20 | Postal Code |  | |
| B.5.21 | State Code | Insert 2 character code | |
| B.5.22 | Country Code | Insert 2 character code | |
| B.5.23 | Mobile/Telephone Number |  | |
| B.5.24 | Other Contact Number |  | |
| B.5.25 | Remarks |  | |
| **B.6 CONTROLLING PERSON DETAILS** (To be provided for each controlling  person of the entity) | | | |
| B.6.1 | Controlling Person Type | Insert 3 character code | |
| B.6.2 | Name |  | |
| B.6.3 | Customer ID |  | |
| B.6.4 | Father's Name |  | |
| B.6.5 | Spouse's Name |  | |
| B.6.6 | Gender | Insert 1 character code | |
| B.6.7 | PAN |  | |
| B.6.8 | Aadhaar Number |  | |
| B.6.9 | Identification Type |  | Insert 1 character code |
| B.6.10 | Identification Number |  | |
| B.6.11 | Occupation Type | Insert 1 character code | |
| B.6.12 | Occupation |  | |
| B.6.13 | Birth Date |  | |
| B.6.14 | Nationality | Insert 2 character code | |
| B.6.15 | Country of Residence as per tax laws | Insert 2 character code | |
| B.6.16 | Place of Birth |  | |

|  |  |  |
| --- | --- | --- |
| B.6.17 | Country of Birth | Insert 2 character code |
| B.6.18 | Tax Identification Number (TIN)  allotted by tax resident country |  |
| B.6.19 | TIN Issuing Country | Insert 2 character code |
| B.6.20 | Address Type | Insert 2 character code |
| B.6.21 | Address |  |
| B.6.22 | City / Town |  |
| B.6.23 | Postal Code |  |
| B.6.24 | State Code | Insert 2 character code |
| B.6.25 | Country Code | Insert 2 character code |
| B.6.26 | Mobile/Telephone Number |  |
| B.6.27 | Other Contact Number |  |
| B.6.28 | Remarks. |  |

**Instructions to Form 61B General Instructions**

The requirement field for each data element indicates whether the element is validation or optional in the schema.

|  |  |
| --- | --- |
| Validation | "Validation" elements MUST be present for ALL data records in a  file and an automated validation check will be undertaken. The  Sender should do a technical check of the data file content using XML tools to make sure all "Validation" elements are present and if they are not, the sender should correct the file. The Income-tax Department will also do so and if incorrect, will reject the file. |
| (Optional) Mandatory | An optional element that is required for reporting depending on availability of information or legal factors. These elements may be  present in most (but not all) circumstances. The Income-tax  Department will publish separate validation rules to check these. |
| Optional | An optional element specified in form |
| Optional\* | An optional element specified only in instructions. May be reported if available |

**Specific Instructions**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No.** | **Element** | **Description** | **Requirement** |
| A.1.1 | Reporting Entity | Complete name of the reporting entity. | Validation |
| Name |
| A.1.2 | ITDREIN | ITDREIN is the Unique ID issued by ITD which will be | Validation |
| (Income-tax | communicated by ITD after the registration of the |
| Department | reporting entity with ITD. The ITDREIN is a |
| Reporting Entity | 16-character identification number in the format |
| Identification | XXXXXXXXXX.YYYYY where XXXXXXXXXX is |
| Number) | the PAN or TAN of the reporting entity and YYYYY is  a sequentially generated number. The reporting Entity |
|  | may use a dummy number (PAN+99999 or |
|  | TAN+99999) till the ITDREIN is communicated. |
| A.1.3 | GIIN | GIIN means the Global Intermediary Identification  Number which is a 19-character identification number in the format XXXXXX.XXXXX.XX.XXX assigned to the reporting entity by USA. | Validation |
| A.1.4 | Registration | This number is the registration number or any number  used in correspondence with the regulator of the financial institution. | Optional |
| Number |
| A.1.5 | Reporting Entity | Category of reporting entity are:  DI - Depository Institution  CI- Custodial Institution  IE- Investment Entity  IC - Specified Insurance Company  OT- Other  In case if a Reporting Entity is engaged in more than one category of activities, it needs to submit different statements for different category of activities. For example if a reporting entity is maintaining certain accounts as depository institution and certain other accounts as custodial institution, it needs to submit two different statements. | Validation |
| Category |
| A.2.1 | Statement Type | Type of Statement submitted. Permissible values are:  NB - New Statement containing new information  CB - Correction Statement containing corrections for previously submitted information  TD - Test Data  ND - No Data to report  One Statement can contain only one type of Statement. Even if missing information has to be supplied, the complete report has to be submitted instead of an incremental report. | Validation |

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| A.2.2 | Statement | Statement Number is a free text field capturing the  sender's unique identifying number (created by the sender) that identifies the particular Statement being sent. The identifier allows both the sender and receiver to identify the specific Statement later if questions or corrections arise. After successful submission of the Statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the Statement Number and Statement ID.  Example of the statement number is 2015/01. | Validation |
| Number |
| A.2.3 | Original | In case if the original statement is being replaced by this  statement, statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement.  In case the Statement is new and unrelated to any previous Statement, mention '0' here. | Validation |
| Statement Id |
| A.2.4 | Reason of | Reason for revision to be stated when the original  Statement is corrected. Permissible values are:  A - Acknowledgement of original Statement had errors which are being resolved  B - Errors in original Statement are being corrected  *suo-motu*  C - The correction report is on account of additional information being submitted  N - Not applicable as this is a new statement/test data/  there is no data to report  Z - Other reason | Validation |
| Correction |
| A.2.5 | Statement Date | This identifies the date and time when the Statement was  compiled. This element will be automatically populated | Validation |
| by the host system. The format for use is |
| YYYY-MM-DD'T'hh:mm:ss. Fractions of seconds are  not used. Example: 2015-03-15T09:45:30. |
| A.2.6 | Reporting | This identifies the last day of the reporting period in  YYYY-MM-DD format. For example, if reporting information for the accounts or payments made in calendar year 2014, the field would read, "2014-12-31" | Validation |
| Period |
| A.2.7 | Report Type | Type of report in the Statement. One Statement can  contain only one type of report. Permissible values are:  01 - Report of US reportable accounts under Rule 114G  02 - Report of other reportable accounts under Rule  114G | Validation |

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| --- | --- | --- | --- |
| A.2.8 | Number of  Reports | Number of Reports in Part B. | Validation |
| A.3.1 | Principal Officer  Name | Name of the Principal Officer. Refer to the registration  requirement under Income-tax Act and Rules | Validation |
| A.3.2 | Principal Officer  Designation | Designation of the Principal Officer. | Validation |
| A.3.3 | Principal Officer  Address | Complete address consisting of house number, building  name, street, locality, city, state etc. | Validation |
| A.3.4 | City Town | Name of City, Town or Village | Validation |
| A.3.5 | State Code | The two digit state code has to be mentioned as per  Indian Motor Vehicle Act 1988. If state code is not available, use XX. | Validation |
| A.3.6 | Postal Code | In case of India, the 6 digit Pin code as per India Posts  has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX. | Validation |
| A.3.7 | Country Code | The Country Code as per ISO 3166 has to be mentioned.  Use IN for India. If Country Code is not available, use  XX | Validation |
| A.3.8 | Telephone | Telephone number in format STD Code-Telephone  number. (Example 0120-2894016) | Validation |
| A.3.9 | Mobile | Contact Mobile number. Please do not add "0" before  the number | Validation |
| A.3.10 | Fax | Fax number in format STD Code-Telephone number.  (Example 0120-2894016) | Validation |
| A.3.11 | Email | E-mail of the Principal Officer | Validation |
| B.1.1 | Report Serial  Number | The number uniquely represents a report within a  Statement. The Report Serial Number should be unique  within the Statement. This number along with Statement  ID will uniquely identify any report received by ITD. | Validation |
| B.1.2 | Original Report  Serial Number | The Report Serial Number of the original report that has  to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected.  In case there is no correction of any report, mention '0' here. | Validation |

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| B.1.3 | Account Type | Type of account. Permissible values are:  BS - Savings Account  BC - Current Account  BR - Cash Credit/Overdraft Account  BD - Credit Card Account BP - Prepaid Card Account BL - Loan Account  BT - Term Deposit Account IL - Term Insurance Policy IE - Endowment Policy  IA - Annuity Policy (Excluding ULIP)  IU - ULIP Policy  IB - Money Back Policy IW - Whole Life Policy ST - Trading Account MF - Mutual Fund Folio  DB - Beneficiary Client Account  DH - Beneficiary House Account  DC - Clearing Member Pool Account  ZZ - Others  XX - Not Categorised | Validation |
| B.1.4 | Account | Provide the account number used by the financial | Validation |
| Number | institution to identify the account. If the financial  institution does not have an account number then |
|  | provide the functional equivalent unique identifier used  by the financial institution to identify the account. |
| B.1.5 | Account | Account number type. Permissible values are:  01 - International Bank Account Number  02 - Other Bank Account Number  03 - International Securities Information Number  04 - Other Securities Information Number  05 - Any other type of account information  Indian banks may use option 02 above. | Validation |
| Number Type |
| B.1.6 | Account Holder | Name of first/sole account holder. | Validation |
| Name |

|  |  |  |  |
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| B.1.7 | Account Status | Status of the account. Permissible values are:  A - Active: Account is in regular use/policy in force  I - Inactive: Account is not in regular use/ policy lapsed  D - Dormant: As defined by regulator (e.g. There is no transaction in the account for two years, paid up policy lapsed after paying premiums for 3 or more years)  S - Suspended: Account/policy is temporarily suspended  F - Frozen: Account/policy is frozen (including case of debit freeze) | Validation |
| C- Closed: Account is closed/policy foreclosed, |
| surrendered, death or maturity claim paid  Z - Others: Not listed above  X - Not categorized: The information is not available. |
| B.1.8 | Account | Permissible values are:  N: New account as per Rule 114H P: Pre-existing as per Rule 114H X: Not applicable | Mandatory |
| Treatment |
| B.1.9 | Self-certification | Permissible values are:  Y: Yes  N: No  X: Not applicable | Mandatory |
| B.1.10 | Documentation | Undocumented as per Rule 114H(3) for pre-existing | Validation |
| Status | individual account. If the due diligence fails to establish |
|  | an indicium and the attempt to obtain the |
|  | self-certification or documentary evidence is not  successful, the reporting financial institution must report the account as an undocumented account.  Permissible values are: D - Documented  U - Undocumented |
| B.1.11 | Date of closure  of account, if closed during the reporting period | Date of closure of account. This information is  mandatory if the account was closed during the reporting period | (Optional)  Mandatory |
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| B.2.1 | Branch Number  Type | The type of branch reference number used. Entities with  no Branch reference number can use self-generated numbers to uniquely identify the branch.  Permissible values are:  R - Regulator Issued  B - BIC I - IFSC  S - Self generated  Z - Other sources  X - Self Generated  IFSC is compulsory in case of banking institutions. | Validation |
| B.2.2 | Branch  Reference  Number | The unique number to uniquely identify the branch.  Reporting Financial Institution can use self-generated numbers to uniquely identify the branch. | Validation |
| B.2.3 | Branch Name | Name of Branch linked to the account. This could be the  home or linked branch. | Validation |
| B.2.4 | Branch Address | Complete address consisting of house number, building  name, street, locality, city, state etc. | Validation |
| B.2.5 | City / Town | Name of City, Town or Village | Validation |
| B.2.6 | Postal Code | In case of India, the 6 digit Pin code as per India Posts  has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX. | Validation |
| B.2.7 | State Code | The two digit state code has to be mentioned as per  Indian Motor Vehicle Act 1988. If state code is not available, use XX. | Validation |
| B.2.8 | Country Code | The Country Code as per ISO 3166 has to be mentioned.  Use IN for India. If Country Code is not available, use  XX | Validation |
| B.2.9 | Telephone | Telephone number in format STD Code-Telephone  number. (Example 0120-2894016) | Optional |
| B.2.10 | Mobile | Contact Mobile number. Please do not add "0" before  the number | Optional |
| B.2.11 | Fax | Fax number in format STD Code-Telephone number.  (Example 0120-2894016) | Optional |
| B.2.12 | Email | E-mail of the Branch head | Optional |

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| --- | --- | --- | --- |
| B.3.1 | Account balance | The account balance or value of the reported financial  account as on the last day of the reporting period. In case if the account was closed during the reporting period then the balance immediately before closure. (Mandatory for all account types)  The cash value insurance or annuity contract is the balance or value of the account. For Debt or equity accounts, the account balance is the value of the debt or equity interest that the account holder has in the financial institution. | Validation |
| or value at the  end of reporting period |
| B.3.2 | Aggregate gross | The aggregate gross amount of interest paid or credited  to the account during the period.  This information is mandatory for depository account and custodial account. | (Optional) |
| interest paid or  credited | Mandatory |
| B.3.3 | Aggregate gross | The aggregate gross amount of dividend paid or credited  to the account during the period. This information can be collected from other regulated entity.  This information is mandatory for custodial account. | (Optional) |
| dividend paid or  credited | Mandatory |
| B.3.4 | Gross proceeds | The gross proceeds from sale or redemption of property  paid or credited to the account during the period with respect to which the reporting entity acted as a custodian, broker, nominee, or otherwise as an agent for the account holder.  This information is mandatory for custodial account. | (Optional) |
| from sale of | Mandatory |
| property |  |
| B.3.5 | Aggregate gross | The aggregate gross amount of all other income paid or  credited to the account during the period.  This information is mandatory for custodial account. | (Optional) |
| amount of all  other income paid or credited to the account | Mandatory |
| B.3.6 | Aggregate gross | Aggregate gross amount credited to the account during  the period. | Optional |
| amount credited |
| to the account |
| B.3.7 | Aggregate gross | Aggregate gross amount debited to the account during  the period. | Optional |
| amount debited |
| to the account |
| B.4.1 | Name | Name of the Individual in whose name the account  stands. This will be mandatory for accounts of individuals. | Validation |
|  | Preceding Title | Title of the person such as "His Excellency", "Estate of  the late". | Optional\* |
|  | Title | Greeting title of the reported person such as Mr., Dr.,  Mrs., Herr etc. Can have multiple titles | Optional\* |
|  | First Name | First name of the person. In case if the first name is not  available, no first name or NFN may be used here. | Optional\* |

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|  | Middle name | Middle name (essential part of the name for many  nationalities). Eg. Shakti in "Nivetha Shakti Shantha". Can have multiple middle names. | Optional\* |
|  | Name prefix | De, van,van de, von, etc. Example: Derick de Clarke | Optional\* |
|  | Last Name | Represents the position of the name in a name string.  Can be Given name, Forename, Christian name, Surname, Family name etc.  In case of a company, this field can be used for the company name. | Optional\* |
|  | Generation  Identifier | The identifier of generation such as Jnr, Thr, III | Optional\* |
|  | Suffix | Could be compressed initials such as: Phd, VC, QC | Optional\* |
|  | General Suffix | Deceased, retired etc. | Optional\* |
|  | Name Type | It is possible for an individual or entity to have several  names. This is a qualifier to indicate the type of a particular name. Such types include nick names ("nick"), names under which a party does business ("dba" a short name for the entity, or a name that is used for public acquaintance instead of the official business name) etc. The possible values are:  N1= SMFAliasOrOther  N2= indiv  N3= alias  N4= nick  N5= aka  N6= dba  N7= legal  N8= atbirth | Optional\* |
| B.4.2 | Customer ID | Customer ID/Number allotted by the reporting entity.  This information | (Optional) |
|  |  | is mandatory if Customer ID/Number is allotted. | Mandatory |
| B.4.3 | Father's Name | Name of the father. This information is mandatory if  valid PAN is not reported. | Optional |
| B.4.4 | Spouse's Name | Name of the spouse, if available | Optional |
| B.4.5 | Gender | Permissible values are:  M - Male  F - Female  O - Others | Validation |

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| --- | --- | --- | --- |
| B.4.6 | PAN | Permanent Account Number issued by Income-tax  Department.  This information is mandatory if PAN is required to be collected as per regulatory guidelines. | (Optional)  Mandatory |
|
| B.4.7 | Aadhaar | Aadhar number issued by UIDAI | Optional |
| Number |
| B.4.8 | Identification | Document submitted as proof of identity of the  individual. Permissible values are: A - Passport  B - Election Id Card  C - PAN Card  D - ID Card  E - Driving License  G - UIDAI Letter  H - NREGA job card  Z - Others  X - Not Categorised | Validation |
| Type |
| B.4.9 | Identification | Number mentioned in the identification document. This  information is mandatory if PAN or Aadhar number is not reported | (Optional) |
| Number | Mandatory |
| B.4.10 | Occupation | Permissible values are:  S - Service  B - Business  O - Others  X - Not Categorised | Validation |
| Type |
| B.4.11 | Occupation | Please specify occupation of the individual. | Optional |
| B.4.12 | Birth Date | This data element identifies the date of birth of the  Individual Account | (Optional) |
|  |  | Holder. The data format is DD/MM/YYYY.  This information is mandatory if valid PAN is not reported. | Mandatory |
| B.4.13 | Nationality | 2 character Country Code (ISO 3166) | Validation |
| B.4.14 | Country of | This data element describes the tax residence country  code(s) for the individual being reported upon and must be present in all data records.  The Country Code as per ISO 3166 has to be mentioned. If the individual is certified or treated as tax resident in more than one jurisdiction then this element may be repeated. | Validation |
| Residence as per  tax laws |

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| --- | --- | --- | --- |
| B.4.15 | Place of Birth | Place of Birth. | (Optional)  Mandatory |
|
|  | City Sub entity  of birth | City Sub entity of birth | Optional\* |
| B.4.16 | Country of Birth | This data element describes the Country of birth for the individual. The Country Code as per ISO 3166 has to be  mentioned.  This information is mandatory for foreign national or non-resident. | (Optional) Mandatory |
|
|  | Former Country | Former name of the country | Optional\* |
|  | Name |
| B.4.17 | Foreign Tax | This data element identifies the Tax Identification  Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent.  This information is mandatory for foreign national or non-resident. | (Optional) |
| Identification | Mandatory |
| Number (TIN) |  |
| allotted by tax  resident country |  |
| B.4.18 | TIN Issuing | This attribute identifies the jurisdiction that issued the  TIN. The Country Code as per ISO 3166 has to be mentioned. If Country Code is not available, use XX.  This information is mandatory for foreign national or non-resident in certain situations. | (Optional) |
| Country | Mandatory |
| B.4.19 | Address Type | Indicates the type of the address. Permissible values are:  1- Residential Or Business  2 - Residential  3 - Business  4 - Registered Office  5 - Unspecified | Validation |
| B.4.20 | Address | Complete address consisting of house number, building  name, street, locality, city, state etc. | Validation |
|  | Street |  | Optional\* |
|  | Building |  | Optional\* |
|  | Identifier |  |
|  | Suite Identifier |  | Optional\* |
|  | Floor Identifier |  | Optional\* |
|  | District Name |  | Optional\* |
|  | POB |  | Optional\* |
| B.4.21 | City / Town | Name of City, Town or Village | Validation |

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| B.4.22 | Postal Code | In case of India, the 6 digit Pin code as per India Posts  has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX. | Validation |
| B.4.23 | State Code | The two digit state code has to be mentioned as per  Indian Motor Vehicle Act 1988. In case of countries outside India, or if state code is not available, use XX. | Validation |
| B.4.24 | Country Code | The Country Code as per ISO 3166 has to be mentioned.  Use IN for India. If Country Code is not available, use  XX | Validation |
| B.4.25 | Mobile/Teleph  one Number | Primary Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| B.4.26 | Other Contact  Number | Other Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| B.4.27 | Remarks | Any additional information related to individual | Optional |
| B.5.1 | Name of the  Entity | Name of the Legal Entity | Validation |
|  | Name Type | Name type of the legal entity | Optional\* |
| B.5.2 | Customer ID | Customer ID/Number allotted by the reporting entity.  This information is mandatory if Customer ID/Number is allotted. | (Optional)  Mandatory |
| B.5.3 | Account Holder  Type for US  Reportable  Person | The permissible values are:  F1 - Owner-Documented FI with specified US  owner(s)  F2 - Passive Non-Financial Entity with substantial US  owner(s)  F3 - Non-Participating FFI F4 - Specified US Person  F5 - Direct Reporting NFFE  XX -Not Applicable | Validation |
| B.5.4 | Account Holder  Type for Other  Reportable  Person | The permissible values are:  C1 - Passive Non-Financial Entity with - one or more controlling person that is a Reportable Person  C2 - Other Reportable Person  C3 - Passive Non-Financial Entity that is a CRS Reportable  XX - Not Applicable | Validation |

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| B.5.5 | Entity | Permissible values are:  A - Sole Proprietorship  B - Partnership Firm  C - HUF  D - Private Limited Company  E- Public Limited Company  F- Society  G- AOP/BOI H - Trust  I - Liquidator  J - Limited Liability Partnership  K- Artificial Juridical Person  Z - Others  X - Not Categorised. | Validation |
| Constitution |
| Type |
| B.5.6 | Date of | To be reported in DD/MM/YYYY format. This  information is mandatory if valid PAN is not reported. | (Optional) |
| Incorporation | Mandatory |
|  | Nature of | Nature of Business. This information is mandatory if it  is captured. | (Optional) |
|  | Business | Mandatory |
| B.5.7 | Business Code | Business Code as per Income Tax Return form | Optional\* |
| B.5.8 | PAN | Permanent Account Number issued by Income-tax  Department.  This information is mandatory if PAN is required to be collected as per regulatory guidelines. | (Optional)  Mandatory |
|
| B.5.9 | Identification | This Attribute defines the type of identification number  being sent  T- TIN  C- Company Identification Number  G- US GIIN  E- Global Entity Identification Number (EIN) O - Other  This data element can be repeated if a second  Identification is present | Validation |
| Type |
| B.5.10 | Identification | This data element provides the identification number  used. | (Optional) |
| No. | Mandatory |
| B.5.11 | Identification | 2 character Country Code (ISO 3166). | (Optional) |
| issuing Country | Mandatory |
| B.5.12 | Place of | Place of Incorporation. | (Optional) |
| Incorporation | Mandatory |

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| B.5.13 | Country of | This data element describes the Country of | (Optional) |
| Incorporation | Incorporation for the entity. The Country Code as per  ISO 3166 has to be mentioned | Mandatory |
| B.5.14 | Country of | This data element describes the tax residence country for  the entity being reported upon and must be present in all data records. The Country Code as per ISO 3166 has to be mentioned. If the entity is certified or treated as tax resident in more than one jurisdiction then this element may be repeated. | (Optional) |
| Residence as per  tax laws | Mandatory |
| B.5.15 | Tax | This data element identifies the Tax Identification  Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent. | (Optional) |
| Identification | Mandatory |
| Number (TIN)# |  |
| allotted by tax  resident country |  |
| B.5.16 | TIN Issuing | This attribute identifies the jurisdiction that issued the  TIN. (Mandatory for Foreign national or Non Resident). The Country Code as per ISO 3166 has to be mentioned. | (Optional) |
| Country# | Mandatory |
| B.5.17 | Address Type | Indicates the type of the address. Permissible values are:  1- Residential Or Business  2 - Residential  3 - Business  4 - Registered Office  5 - Unspecified |  |
| B.5.18 | Address | Complete address consisting of house number, building  name, street, locality, city, state etc. | Validation |
|  | Street |  | Optional\* |
|  | Building |  | Optional\* |
|  | Identifier |  |
|  | Suite Identifier |  | Optional\* |
|  | Floor Identifier |  | Optional\* |
|  | District Name |  | Optional\* |
|  | POB |  | Optional\* |
| B.5.19 | City / Town | Name of City, Town or Village | Validation |
| B5.20 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India,  respective code may be used. If Pin code is not available, use XXXXXX. | Validation |
| B.5.21 | State Code | The two digit state code has to be mentioned as per  Indian Motor Vehicle Act 1988. If state code is not available, use XX. | Validation |

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| B.5.22 | Country Code | The Country Code as per ISO 3166 has to be mentioned.  Use IN for India. If Country Code is not available, use  XX | Validation |
| B.5.23 | Mobile/Teleph | Primary Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| one Number |
| B.5.24 | Other Contact | Other Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| Number |
| B.5.25 | Remarks | Any additional information related to Entity. | Optional |
| B.6.1 | Controlling | Type of the controlling person: Permissible values are: | Mandatory |
| Person Type | C01 - CP of legal person-ownership  C02 - CP of legal person-other means  C03 - CP of legal person-senior managing official  C04 - CP of legal arrangement-trust-settlor C05 - CP of legal arrangement--trust-trustee C06 - CP of legal arrangement--trust-protector  C07 - CP of legal arrangement--trust-beneficiary  C08 - CP of legal arrangement--trust-other  C09 - CP of legal arrangement—Other-settlor equivalent |
|  | C10 - CP of legal arrangement—Other-trustee |
|  | equivalent |
|  | C11 --CP of legal arrangement—Other-protector |
|  | equivalent |
|  | C12 - CP of legal arrangement—Other-beneficiary equivalent |
|  | C13 - CP of legal arrangement—Other-other equivalent  C14 - Unknown |
| B.6.2 | Name | Name of the Controlling Person i.e. natural persons who  exercise control over an entity and includes a beneficial owner as determined under to sub-rule (3) of rule 9 of | Validation |
| Prevention of Money-laundering (Maintenance of |
| Records) Rules, 2005.  Reporting of Controlling person is mandatory for accounts of Passive Non-Financial Entity (F2, C1) |
|  | Preceding Title | Title of the person such as "His Excellency", "Estate of  the late". | Optional\* |
|  | Title | Greeting title of the reported person such as Mr., Dr.,  Mrs., Herr etc. Can have multiple titles | Optional\* |
|  | First Name | First name of the person. In case if the first name is not  available, no first name or NFN may be used here. | Optional\* |

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|  | Middle name | Middle name (essential part of the name for many  nationalities). Eg. Shakti in "Nivetha Shakti Shantha". Can have multiple middle names. | Optional\* |
|  | Name prefix | De, van,van de, von, etc. Example: Derick de Clarke | Optional\* |
|  | Last Name | Represents the position of the name in a name string.  Can be Given name, Forename, Christian name, Surname, Family name etc. In case of a company, this field can be used for the company name. | Optional\* |
|  | Generation  Identifier | The identifier of generation such as Jnr, Thr, III | Optional\* |
|  | Suffix | Could be compressed initials such as: Phd, VC, QC | Optional\* |
|  | General Suffix | Deceased, retired etc. | Optional\* |
|  | Name Type | It is possible for an individual or entity to have several  names.  This is a qualifier to indicate the type of a particular name. Such types include nick names ("nick"), names under which a party does business ("dba" a short name for the entity, or a name that is used for public acquaintance instead of the official business name) etc. The possible values are:  N1= SMFAliasOrOther  N2= indiv N3= alias N4= nick N5= aka N6= dba N7= legal N8= atbirth | Optional\* |
| B.6.3 | Customer ID | Customer ID/Number allotted by the reporting entity.  This information is mandatory if Customer ID/Number is allotted. | (Optional)  Mandatory |
| B.6.4 | Father's Name | Name of the father. This information is mandatory if  valid PAN is not reported. | Optional |
| B.6.5 | Spouse's Name | Name of the spouse, if available | Optional |
| B.6.6 | Gender | Permissible values are:  M - Male  F - Female  O - Others | Validation |

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| B.6.7 | PAN | Permanent Account Number issued by Income Tax  Department.  This information is mandatory if PAN is required to be collected as per regulatory guidelines. | (Optional)  Mandatory |
|
| B.6.8 | Aadhaar | Aadhar number issued by UIDAI | Optional |
| Number |
| B.6.9 | Identification | Document submitted as proof of identity of the  individual. Permissible values are: A - Passport  B - Election Id Card  C - PAN Card  D - ID Card  E - Driving License  G - UIDAI Letter  H - NREGA job card  Z - Others  X - Not Categorised | Validation |
| Type |
| B.6.10 | Identification | Number mentioned in the identification document. This  information is mandatory if PAN or Aadhar number is not reported | (Optional) |
| Number | Mandatory |
| B.6.11 | Occupation | Permissible values are:  S - Service  B - Business  O - Others  X - Not Categorised | Validation |
| Type |
| B.6.12 | Occupation | Please specify occupation of the individual. | Optional |
| B.6.13 | Birth Date | This data element identifies the date of birth of the  Individual Account Holder. The data format is  DD/MM/YYYY.  This information is mandatory if valid PAN is not reported. | (Optional)  Mandatory |
|
| B.6.14 | Nationality | 2 character Country Code (ISO 3166) | Validation |
| B.6.15 | Country of | This data element describes the tax residence country  code(s) for the individual being reported upon and must be present in all data records.  The Country Code as per ISO 3166 has to be mentioned. If the individual is certified or treated as tax resident in more than one jurisdiction then this element may be repeated. | Validation |
| Residence as per  tax laws |

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| B.6.16 | Place of Birth | Place of Birth. | (Optional)  Mandatory |
|
|  | City Sub entity  of birth | City Sub entity of birth | Optional\* |
| B.6.17 | Country of Birth | This data element describes the Country of birth for the  individual. The Country Code as per ISO 3166 has to be mentioned.  This information is mandatory for foreign national or non-resident. | (Optional)  Mandatory |
|
|  | Former Country | Former name of the country | Optional\* |
|  | Name |
| B.6.18 | Foreign Tax | This data element identifies the Tax Identification  Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent.  This information is mandatory for foreign national or non-resident. | (Optional) |
| Identification | Mandatory |
| Number (TIN) |  |
| allotted by tax  resident country |  |
| B.6.19 | TIN Issuing | This attribute identifies the jurisdiction that issued the  TIN. The Country Code as per ISO 3166 has to be mentioned. If Country Code is not available, use XX.  This information is mandatory for foreign national or non-resident in certain situations. | (Optional) |
| Country | Mandatory |
| B.6.20 | Address Type | Indicates the type of the address. Permissible values are:  1- Residential Or Business  2 - Residential  3 - Business  4 - Registered Office  5 - Unspecified | Validation |
| B.6.21 | Address | Complete address consisting of house number, building  name, street, locality, city, state etc. | Validation |
|  | Street |  | Optional\* |
|  | Building |  | Optional\* |
|  | Identifier |  |
|  | Suite Identifier |  | Optional\* |
|  | Floor Identifier |  | Optional\* |
|  | District Name |  | Optional\* |
|  | POB |  | Optional\* |

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| B.6.22 | City / Town | Name of City, Town or Village | Validation |
| B.6.23 | Postal Code | In case of India, the 6 digit Pin code as per India Posts  has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX. | Validation |
| B.6.24 | State Code | The two digit state code has to be mentioned as per  Indian Motor Vehicle Act 1988. In case of countries  outside India, or if state code is not available, use XX. | Validation |
| B.6.25 | Country Code | The Country Code as per ISO 3166 has to be mentioned.  Use IN for India. If Country Code is not available, use  XX | Validation |
| B.6.26 | Mobile/Telepho  ne Number | Primary Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| B.6.27 | Other Contact  Number | Other Telephone (STD Code-Telephone number) or  mobile number (Please do not add "0" before the number) | Optional |
| B.6.28 | Remarks | Any additional information related to controlling person | Optional |