

# 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)

<b>A.1 REPORTING ENTITY DETAILS</b>																				
A.1.1	Reporting Entity Name																			
A.1.2	ITDREIN	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>																		
A.1.3	Global Intermediary Identification Number (GIIN)																			
A.1.4	Registration Number																			
A.1.5	Reporting Entity Category	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> Insert 2 character code																		
<b>A.2 STATEMENT DETAILS</b>																				
A.2.1	Statement Type	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> Insert 2 character code																		
A.2.2	Statement Number																			
A.2.3	Original Statement Id																			
A.2.4	Reason for Correction	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table> Insert 1 character code																		
A.2.5	Statement Date																			
A.2.6	Reporting Period																			
A.2.7	Report Type	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table> Insert 1 character code																		
A.2.8	Number of Reports																			
<b>A.3 PRINCIPAL OFFICER DETAILS</b>																				
A.3.1	Principal Officer Name																			
A.3.2	Principal Officer Designation																			
A.3.3	Principal Officer Address																			
A.3.4	City / Town																			
A.3.5	Postal Code																			
A.3.6	State Code	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> Insert 2 character code																		
A.3.7	Country Code	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> 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>B.1 ACCOUNT DETAILS (To be provided for each account being reported)</b>		
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
B.1.3	Account Type	<input type="text"/> <input type="text"/> Insert 2 character code
B.1.4	Account Number	
B.1.5	Account Number Type	<input type="text"/> Insert 1 character code
B.1.6	Account Holder Name	
B.1.7	Account Status	<input type="text"/> Insert 1 character code
B.1.8	Account Treatment	<input type="text"/> Insert 1 character code
B.1.9	Self- certification	<input type="text"/> Insert 1 character code
B.1.10	Documentation Status	<input type="text"/> Insert 1 character code
B.1.11	Date of closure of account, if closed during the year	
<b>B.2 BRANCH DETAILS</b>		
B.2.1	Branch Number Type	<input type="text"/> 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	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.8	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.9	Telephone	
B.2.10	Mobile	
B.2.11	Fax	
B.2.12	Email	
<b>B.3 ACCOUNT SUMMARY</b>		
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>B.4 INDIVIDUAL DETAILS (To be provided for individual account holder )</b>		
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	<input type="text"/> Insert 1 character code (Refer Instructions)
B.4.6	PAN	<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="text"/> <input type="text"/>
B.4.7	Aadhaar Number	
B.4.8	Identification Type	<input type="text"/> Insert 1 character code
B.4.9	Identification Number	
B.4.10	Occupation Type	<input type="text"/> Insert 1 character code
B.4.11	Occupation	
B.4.12	Birth Date	
B.4.13	Nationality	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.14	Country of Residence as per tax laws	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.15	Place of Birth	
B.4.16	Country of Birth	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.17	Tax Identification Number (TIN) allotted by tax resident country	
B.4.18	TIN Issuing Country	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.19	Address Type	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.20	Address	
B.4.21	City / Town	
B.4.22	Postal Code	
B.4.23	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.24	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.4.25	Mobile/Telephone Number	
B.4.26	Other Contact Number	
B.4.27	Remarks	

<b>B.5 LEGAL ENTITY DETAILS (To be provided for entity account holder)</b>		
B.5.1	Name of the Entity	
B.5.2	Customer ID	
B.5.3	Account Holder Type for US Reportable Person	<input type="text"/> Insert 2 character code
B.5.4	Account Holder Type for Other Reportable Person	<input type="text"/> Insert 2 character code
B.5.5	Entity Constitution Type	<input type="text"/> Insert 1 character code
B.5.6	Date of Incorporation	
B.5.7	Nature of Business	
B.5.8	PAN	<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="text"/> <input type="text"/>
B.5.9	Identification Type	<input type="text"/> Insert 1 character code
B.5.10	Identification No.	
B.5.11	Identification issuing Country	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.12	Place of Incorporation	
B.5.13	Country of Incorporation	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.14	Country of Residence as per tax laws	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.15	Tax Identification Number (TIN) allotted by tax resident country	
B.5.16	TIN Issuing Country	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.17	Address Type	<input type="text"/> Insert 1 character code
B.5.18	Address	
B.5.19	City / Town	
B.5.20	Postal Code	
B.5.21	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.22	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.5.23	Mobile/Telephone Number	
B.5.24	Other Contact Number	
B.5.25	Remarks	

<b>B.6 CONTROLLING PERSON DETAILS (To be provided for each controlling person of the entity)</b>		
B.6.1	Controlling Person Type	<input type="text"/> <input type="text"/> <input type="text"/> 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	<input type="text"/> Insert 1 character code
B.6.7	PAN	<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="text"/> <input type="text"/>
B.6.8	Aadhaar Number	
B.6.9	Identification Type	<input type="text"/> Insert 1 character code
B.6.10	Identification Number	
B.6.11	Occupation Type	<input type="text"/> Insert 1 character code
B.6.12	Occupation	
B.6.13	Birth Date	
B.6.14	Nationality	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.15	Country of Residence as per tax laws	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.16	Place of Birth	
B.6.17	Country of Birth	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.18	Tax Identification Number (TIN) allotted by tax resident country	
B.6.19	TIN Issuing Country	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.20	Address Type	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.21	Address	
B.6.22	City / Town	
B.6.23	Postal Code	
B.6.24	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.6.25	Country Code	<input type="text"/> <input type="text"/> 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 Name	Complete name of the reporting entity.	Validation
A.1.2	ITDREIN (Income-tax Department Reporting Entity Identification Number)	ITDREIN is the Unique ID issued by ITD which will be communicated by ITD after the registration of the reporting entity with ITD. The ITDREIN is a 16-character identification number in the format XXXXXXXXXXX.YYYYYY where XXXXXXXXXXX is the PAN or TAN of the reporting entity and YYYYYY is a sequentially generated number. The reporting Entity may use a dummy number (PAN+99999 or TAN+99999) till the ITDREIN is communicated.	Validation
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 Number	This number is the registration number or any number used in correspondence with the regulator of the financial institution.	Optional
A.1.5	Reporting Entity Category	<p>Category of reporting entity are:</p> <ul style="list-style-type: none"> <li>• DI - Depository Institution</li> <li>• CI- Custodial Institution</li> <li>• IE- Investment Entity</li> <li>• IC - Specified Insurance Company</li> <li>• OT- Other</li> </ul> <p>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.</p>	Validation

S. No.	Element	Description	Requirement
A.2.1	Statement Type	Type of Statement submitted. Permissible values are: <ul style="list-style-type: none"> <li>NB – New Statement containing new information</li> <li>CB – Correction Statement containing corrections for previously submitted information</li> <li>TD - Test Data</li> <li>ND - No Data to report</li> </ul> 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
A.2.2	Statement Number	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
A.2.3	Original Statement Id	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
A.2.4	Reason of Correction	Reason for revision to be stated when the original Statement is corrected. Permissible values are: <ul style="list-style-type: none"> <li>A - Acknowledgement of original Statement had errors which are being resolved</li> <li>B - Errors in original Statement are being corrected <i>suo-motu</i></li> <li>C - The correction report is on account of additional information being submitted</li> <li>N - Not applicable as this is a new statement/test data/ there is no data to report</li> <li>Z - Other reason</li> </ul>	Validation
A.2.5	Statement Date	This identifies the date and time when the Statement was compiled. This element will be automatically populated 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.	Validation
A.2.6	Reporting Period	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
A.2.7	Report Type	Type of report in the Statement. One Statement can contain only one type of report. Permissible values are: <ul style="list-style-type: none"> <li>01 - Report of US reportable accounts under Rule 114G</li> <li>02 - Report of other reportable accounts under Rule 114G</li> </ul>	Validation
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

S. No.	Element	Description	Requirement
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
B.1.3	Account Type	Type of account. Permissible values are: <ul style="list-style-type: none"> <li>• BS - Savings Account</li> <li>• BC - Current Account</li> <li>• BR - Cash Credit/Overdraft Account</li> <li>• BD - Credit Card Account</li> <li>• BP - Prepaid Card Account</li> <li>• BL - Loan Account</li> <li>• BT - Term Deposit Account</li> <li>• IL - Term Insurance Policy</li> <li>• IE - Endowment Policy</li> <li>• IA - Annuity Policy (Excluding ULIP)</li> <li>• IU - ULIP Policy</li> <li>• IB – Money Back Policy</li> <li>• IW – Whole Life Policy</li> <li>• ST - Trading Account</li> <li>• MF – Mutual Fund Folio</li> <li>• DB - Beneficiary Client Account</li> <li>• DH - Beneficiary House Account</li> <li>• DC - Clearing Member Pool Account</li> <li>• ZZ - Others</li> <li>• XX - Not Categorised</li> </ul>	Validation



S. No.	Element	Description	Requirement
B.1.4	Account Number	Provide the account number used by the financial 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.	Validation
B.1.5	Account Number Type	Account number type. Permissible values are: <ul style="list-style-type: none"> <li>• 01 - International Bank Account Number</li> <li>• 02 - Other Bank Account Number</li> <li>• 03 - International Securities Information Number</li> <li>• 04 - Other Securities Information Number</li> <li>• 05 - Any other type of account information</li> </ul> Indian banks may use option 02 above.	Validation
B.1.6	Account Holder Name	Name of first/sole account holder.	Validation
B.1.7	Account Status	Status of the account. Permissible values are: <ul style="list-style-type: none"> <li>• A – Active: Account is in regular use/policy in force</li> <li>• I – Inactive: Account is not in regular use/ policy lapsed</li> <li>• 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)</li> <li>• S – Suspended: Account/policy is temporarily suspended</li> <li>• F – Frozen: Account/policy is frozen (including case of debit freeze)</li> <li>• C- Closed: Account is closed/policy foreclosed, surrendered, death or maturity claim paid</li> <li>• Z – Others: Not listed above</li> <li>• X - Not categorized: The information is not available.</li> </ul>	Validation
B.1.8	Account Treatment	Permissible values are: <ul style="list-style-type: none"> <li>• N: New account as per Rule 114H</li> <li>• P: Pre-existing as per Rule 114H</li> <li>• X: Not applicable</li> </ul>	Mandatory
B.1.9	Self-certification	Permissible values are: <ul style="list-style-type: none"> <li>• Y: Yes</li> <li>• N: No</li> <li>• X: Not applicable</li> </ul>	Mandatory
B.1.10	Documentation Status	Undocumented as per Rule 114H(3) for pre-existing 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: <ul style="list-style-type: none"> <li>• D - Documented</li> <li>• U - Undocumented</li> </ul>	Validation
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

S. No.	Element	Description	Requirement
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: <ul style="list-style-type: none"> <li>• R – Regulator Issued</li> <li>• B – BIC</li> <li>• I – IFSC</li> <li>• S – Self generated</li> <li>• Z – Other sources</li> <li>• X – Self Generated</li> </ul> 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
B.3.1	Account balance or value at the end of reporting period	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
B.3.2	Aggregate gross interest paid or credited	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) Mandatory
B.3.3	Aggregate gross dividend paid or credited	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) Mandatory

S. No.	Element	Description	Requirement
B.3.4	Gross proceeds from sale of property	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) Mandatory
B.3.5	Aggregate gross amount of all other income paid or credited to the account	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) Mandatory
B.3.6	Aggregate gross amount credited to the account	Aggregate gross amount credited to the account during the period.	Optional
B.3.7	Aggregate gross amount debited to the account	Aggregate gross amount debited to the account during the period.	Optional
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*
	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: <ul style="list-style-type: none"> <li>• N1= SMFAliasOrOther</li> <li>• N2= indiv</li> <li>• N3= alias</li> <li>• N4= nick</li> <li>• N5= aka</li> <li>• N6= dba</li> <li>• N7= legal</li> <li>• N8= atbirth</li> </ul>	Optional*

S. No.	Element	Description	Requirement
B.4.2	Customer ID	Customer ID/Number allotted by the reporting entity. This information is mandatory if Customer ID/Number is allotted.	(Optional) 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: <ul style="list-style-type: none"> <li>• M - Male</li> <li>• F - Female</li> <li>• O - Others</li> </ul>	Validation
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 Number	Aadhar number issued by UIDAI	Optional
B.4.8	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: <ul style="list-style-type: none"> <li>• A - Passport</li> <li>• B - Election Id Card</li> <li>• C - PAN Card</li> <li>• D - ID Card</li> <li>• E - Driving License</li> <li>• G - UIDAI Letter</li> <li>• H - NREGA job card</li> <li>• Z – Others</li> <li>• X – Not Categorised</li> </ul>	Validation
B.4.9	Identification Number	Number mentioned in the identification document. This information is mandatory if PAN or Aadhar number is not reported	(Optional) Mandatory
B.4.10	Occupation Type	Permissible values are: <ul style="list-style-type: none"> <li>• S - Service</li> <li>• B - Business</li> <li>• O - Others</li> <li>• X - Not Categorised</li> </ul>	Validation
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 Holder. The data format is DD/MM/YYYY. This information is mandatory if valid PAN is not reported.	(Optional) Mandatory
B.4.13	Nationality	2 character Country Code (ISO 3166)	Validation
B.4.14	Country of Residence as per tax laws	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
B.4.15	Place of Birth	Place of Birth.	(Optional) Mandatory
	City Sub entity of birth	City Sub entity of birth	Optional*

S. No.	Element	Description	Requirement
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 Name	Former name of the country	Optional*
B.4.17	Foreign Tax Identification Number (TIN) allotted by tax resident country	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) Mandatory
B.4.18	TIN Issuing Country	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) Mandatory
B.4.19	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> <li>• 1- Residential Or Business</li> <li>• 2 - Residential</li> <li>• 3 - Business</li> <li>• 4 – Registered Office</li> <li>• 5 – Unspecified</li> </ul>	Validation
B.4.20	Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	Suite Identifier		Optional*
	Floor Identifier		Optional*
	District Name		Optional*
	POB		Optional*
B.4.21	City / Town	Name of City, Town or Village	Validation
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/Telephone 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*

S. No.	Element	Description	Requirement
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: <ul style="list-style-type: none"> <li>• F1 - Owner-Documented FI with specified US owner(s)</li> <li>• F2 - Passive Non-Financial Entity with substantial US owner(s)</li> <li>• F3 - Non-Participating FFI</li> <li>• F4 - Specified US Person</li> <li>• F5 - Direct Reporting NFFE</li> <li>• XX –Not Applicable</li> </ul>	Validation
B.5.4	Account Holder Type for Other Reportable Person	The permissible values are: <ul style="list-style-type: none"> <li>• C1- Passive Non-Financial Entity with – one or more controlling person that is a Reportable Person</li> <li>• C2 - Other Reportable Person</li> <li>• C3 - Passive Non-Financial Entity that is a CRS Reportable</li> <li>• XX – Not Applicable</li> </ul>	Validation
B.5.5	Entity Constitution Type	Permissible values are: <ul style="list-style-type: none"> <li>• A - Sole Proprietorship</li> <li>• B - Partnership Firm</li> <li>• C - HUF</li> <li>• D - Private Limited Company</li> <li>• E- Public Limited Company</li> <li>• F- Society</li> <li>• G- AOP/BOI</li> <li>• H - Trust</li> <li>• I – Liquidator</li> <li>• J – Limited Liability Partnership</li> <li>• K- Artificial Juridical Person</li> <li>• Z - Others</li> <li>• X – Not Categorised.</li> </ul>	Validation
B.5.6	Date of Incorporation	To be reported in DD/MM/YYYY format. This information is mandatory if valid PAN is not reported.	(Optional) Mandatory
	Nature of Business	Nature of Business. This information is mandatory if it is captured.	(Optional) 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 Type	This Attribute defines the type of identification number being sent <ul style="list-style-type: none"> <li>• T- TIN</li> <li>• C- Company Identification Number</li> <li>• G- US GIIN</li> <li>• E- Global Entity Identification Number (EIN)</li> <li>• O - Other</li> </ul> This data element can be repeated if a second Identification is present	Validation
B.5.10	Identification No.	This data element provides the identification number used.	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.5.11	Identification issuing Country	2 character Country Code (ISO 3166).	(Optional) Mandatory
B.5.12	Place of Incorporation	Place of Incorporation.	(Optional) Mandatory
B.5.13	Country of Incorporation	This data element describes the Country of Incorporation for the entity. The Country Code as per ISO 3166 has to be mentioned	(Optional) Mandatory
B.5.14	Country of Residence as per tax laws	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) Mandatory
B.5.15	Tax Identification Number (TIN) <sup>#</sup> allotted by tax resident country	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) Mandatory
B.5.16	TIN Issuing Country <sup>#</sup>	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) Mandatory
B.5.17	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> <li>• 1- Residential Or Business</li> <li>• 2 - Residential</li> <li>• 3 - Business</li> <li>• 4 – Registered Office</li> <li>• 5 – Unspecified</li> </ul>	
B.5.18	Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	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
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/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.5.24	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.5.25	Remarks	Any additional information related to Entity.	Optional

S. No.	Element	Description	Requirement
B.6.1	Controlling Person Type	Type of the controlling person: Permissible values are: <ul style="list-style-type: none"> <li>• C01-CP of legal person-ownership</li> <li>• C02-CP of legal person-other means</li> <li>• C03-CP of legal person-senior managing official</li> <li>• C04-CP of legal arrangement-trust-settlor</li> <li>• C05-CP of legal arrangement--trust-trustee</li> <li>• C06-CP of legal arrangement--trust-protector</li> <li>• C07-CP of legal arrangement--trust-beneficiary</li> <li>• C08-CP of legal arrangement--trust-other</li> <li>• C09--CP of legal arrangement—Other-settlor equivalent</li> <li>• C10--CP of legal arrangement—Other-trustee equivalent</li> <li>• C11--CP of legal arrangement—Other-protector equivalent</li> <li>• C12--CP of legal arrangement—Other-beneficiary equivalent</li> <li>• C13--CP of legal arrangement—Other-other equivalent</li> <li>• C14--Unknown</li> </ul>	Mandatory
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 Prevention of Money-laundering (Maintenance of Records) Rules, 2005. Reporting of Controlling person is mandatory for accounts of Passive Non-Financial Entity (F2, C1)	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*
	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*



S. No.	Element	Description	Requirement
	Name Type	<p>It is possible for an individual or entity to have several names.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• N1= SMFAliasOrOther</li> <li>• N2= indiv</li> <li>• N3= alias</li> <li>• N4= nick</li> <li>• N5= aka</li> <li>• N6= dba</li> <li>• N7= legal</li> <li>• N8= atbirth</li> </ul>	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	<p>Permissible values are:</p> <ul style="list-style-type: none"> <li>• M - Male</li> <li>• F - Female</li> <li>• O - Others</li> </ul>	Validation
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 Number	Aadhar number issued by UIDAI	Optional
B.6.9	Identification Type	<p>Document submitted as proof of identity of the individual. Permissible values are:</p> <ul style="list-style-type: none"> <li>• A - Passport</li> <li>• B - Election Id Card</li> <li>• C - PAN Card</li> <li>• D - ID Card</li> <li>• E - Driving License</li> <li>• G - UIDAI Letter</li> <li>• H - NREGA job card</li> <li>• Z – Others</li> <li>• X – Not Categorised</li> </ul>	Validation
B.6.10	Identification Number	Number mentioned in the identification document. This information is mandatory if PAN or Aadhar number is not reported	(Optional) Mandatory
B.6.11	Occupation Type	<p>Permissible values are:</p> <ul style="list-style-type: none"> <li>• S - Service</li> <li>• B - Business</li> <li>• O – Others</li> <li>• X - Not Categorised</li> </ul>	Validation
B.6.12	Occupation	Please specify occupation of the individual.	Optional

S. No.	Element	Description	Requirement
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 Residence as per tax laws	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
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 Name	Former name of the country	Optional*
B.6.18	Foreign Tax Identification Number (TIN) allotted by tax resident country	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) Mandatory
B.6.19	TIN Issuing Country	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) Mandatory
B.6.20	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> <li>• 1- Residential Or Business</li> <li>• 2 - Residential</li> <li>• 3 - Business</li> <li>• 4 – Registered Office</li> <li>• 5 – Unspecified</li> </ul>	Validation
B.6.21	Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	Suite Identifier		Optional*
	Floor Identifier		Optional*
	District Name		Optional*
	POB		Optional*
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>S. No.</b>	<b>Element</b>	<b>Description</b>	<b>Requirement</b>
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/Telephone 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