

Declaration Form for Individuals (First Applicant) / Second Applicant / Third Applicant

First / Sole Applicant / Guardian

Name Mr. Ms. First Name Middle Name Last Name

PAN or PAN Exempt KYC Ref No. (PEKRN)

Place of Birth Country of Birth

Nationality Indian U. S. Others (Please specify)

Tax Residence Address Residential Registered Office Business

Are you a tax resident (i.e., are you assessed for Tax) in any other country outside India? → Yes No

If 'No' please proceed for the signature of declaration

If 'YES', please fill for ALL countries (other than India) in which you are a Resident for tax purposes i.e. where you are a Citizen/ Resident/Green Card Holder/ Tax Resident in the respective countries

Sr. No.	Country of tax Residency	Tax Identification Number of Functional Equivalent	Identification Type [TIN or other, please specify]	If TIN is not available, please tick <input checked="" type="checkbox"/> the reason A, B or C (as defined below)
1.				→ Reason A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/>
2.				→ Reason A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/>

- ❖ Reason A → The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents.
- ❖ Reason B → No TIN required. (Select this reason Only if the authorities of the respective country of tax residence do not require the TIN to be collected)
- ❖ Reason C → others; please state the reason thereof.

Second Applicant

Name Mr. Ms. First Name Middle Name Last Name

PAN or PAN Exempt KYC Ref No. (PEKRN)

Place of Birth Country of Birth

Nationality Indian U. S. Others (Please specify)

Tax Residence Address Residential Registered Office Business

Are you a tax resident (i.e., are you assessed for Tax) in any other country outside India? → Yes No

If 'No' please proceed for the signature of declaration

If 'YES', please fill for ALL countries (other than India) in which you are a Resident for tax purposes i.e. where you are a Citizen/ Resident/Green Card Holder/ Tax Resident in the respective countries

Sr. No.	Country of tax Residency	Tax Identification Number of Functional Equivalent	Identification Type [TIN or other, please specify]	If TIN is not available, please tick <input checked="" type="checkbox"/> the reason A, B or C (as defined below)
1.				→ Reason A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/>
2.				→ Reason A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/>

- ❖ Reason A → The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents.
- ❖ Reason B → No TIN required. (Select this reason Only if the authorities of the respective country of tax residence do not require the TIN to be collected)
- ❖ Reason C → others; please state the reason thereof.

Third Applicant

Name Mr. Ms. First Name Middle Name Last Name

PAN or PAN Exempt KYC Ref No. (PEKRN)

Place of Birth Country of Birth

Nationality Indian U. S. Others (Please specify)

Tax Residence Address Residential Registered Office Business

Are you a tax resident (i.e., are you assessed for Tax) in any other country outside India? → Yes No

If 'No' please proceed for the signature of declaration

If 'YES', please fill for ALL countries (other than India) in which you are a Resident for tax purposes i.e. where you are a Citizen/ Resident/Green Card Holder/ Tax Resident in the respective countries

Sr. No.	Country of tax Residency	Tax Identification Number of Functional Equivalent	Identification Type [TIN or other, please specify]	If TIN is not available, please tick <input checked="" type="checkbox"/> the reason A, B or C (as defined below)
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2.				→ Reason A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/>

- ❖ Reason A → The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents.
- ❖ Reason B → No TIN required. (Select this reason Only if the authorities of the respective country of tax residence do not require the TIN to be collected)
- ❖ Reason C → others; please state the reason thereof.

DECLARATION:

I hereby confirm that the information provided hereinabove is true, correct, and complete to the best of my knowledge and belief and that I shall be solely liable and responsible for the information submitted above. I also confirm that I have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same. I also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days do the same being effective and also undertake to provide any other additional information as may be required any intermediary or by domestic or overseas regulators / tax authorities.

Date: / / 20

Place: _____

First /Sole Applicant / Guardian Signature

Second Applicant Signature

Third Applicant Signature

FATCA & CRS TERMS & CONDITIONS

(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)

Details under FATCA & CRS: The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income – tax Rules, 1962, which Rules require Indian financial institutions such as the Bank 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.

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

Please note that you may receive more than one request for information if you have multiple relationships with (Insert FI's Name) or its group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

FATCA & CRS Instructions

If you have any questions about your tax residency, please contact your tax advisor. If you are a US citizen or resident or 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 the following Indicia pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, customer to provide relevant Curing Documents as mentioned below:

FATCA & CRS Indicia Observed (ticked)	Documentation required for Cure of FATCA/CRS Indicia
U.S. place of birth	<ol style="list-style-type: none"> 1. Self – certification that the account holder is neither a citizen of United States of America nor its 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; Certified copy of certificated of Loss of Nationality Or Reasonable explanation of why the customer does not have such a certificated despite renouncing US citizenship Or Reason the customer did not obtain U.S. citizenship at birth
Residence/mailling address in a country other than India	<ol style="list-style-type: none"> 1. Self – certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and 2. Documentary evidence (refer list below)
Telephone number in a country other than India	<p><i>If no Indian telephone number is provided</i></p> <ol style="list-style-type: none"> 1. Self – certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and 2. Documentary evidence (refer list below) <p><i>If Indian telephone number is provided along with a foreign country telephone number</i></p> <ol style="list-style-type: none"> 1. Self – certification that the account holder is neither a citizen of United States of America nor a tax resident for tax purposes of any country other than India; OR 2. Documentary evidence (refer list below)

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

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

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

Details of FATCA & CRS Information

For non-Individuals / Legal entity

Name of the entity

Type of address given at KRA Residential or Business Residential Business Registered Office

PAN Date of Incorporation

City of incorporation

Country of incorporation

Please tick the applicable tax resident declaration -

1. Is "Entity" a tax resident of any country other than India – Yes No
(if yes, please provide country/ies in which the entity is the resident for tax purposes and the associated Tax ID number below.)

Sr. No.	Country of tax Residency	Tax Identification Number ⁶	Identification Type [TIN or other, please specify]
1.			
2.			

⁶In case Tax Identification Number is not available, kindly provide its functional equivalent⁵
In case TIN or its functional equivalent is not available, please provide Company Identification Number or Global Entity Identification Number or GIIN, etc.

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's exemption code here.....
Please refer to para 3(vii) Exemption code for U.S. Persons under Part D of FATCA Instructions and Definitions.

FATCA & CRS Declaration

(Please consult your professional tax advisor for further guidance on FATCA & CRS classification)

PART A (to be filled by Financial Institutions of Direct Reporting NFEs)

1. We are a, Financial institution³ or Direct reporting NFE⁴ (Please tick as appropriate)

Global Intermediary Identification Number (GIIN)
Note: If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below

Name of sponsoring entity _____

GIIN not available (please tick as applicable) Applied for

If the entity is a financial Institution Not required to apply for - please specify 2 digits sub-category¹⁰
 Not obtained - Non-participating FI

PART B (please fill any one as appropriate "to be filled by NFEs other than Direct Reporting NFEs")

1.	Is the Entity is publicly traded company (that is, a company whose shares are regularly traded on an established securities market) No <input type="checkbox"/>	Yes <input type="checkbox"/> (if yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange _____
2.	Is the Entity a related entity of a publicly traded company (a company whose shares are regularly traded on an established securities market) No <input type="checkbox"/>	Yes <input type="checkbox"/> (if yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded) Name of listed company _____ Nature of relation: Subsidiary of the Listed Company or Controlled by a Listed Company Name of stock exchange _____
3.	Is the Entity an active ¹ non-financial Entity (NFE) No <input type="checkbox"/>	Yes <input type="checkbox"/> Nature of Business _____ Please specify the sub-category of Active NFE <input type="checkbox"/> (Mention code - refer 2c of Part D)
4.	Is the Entity a passive ² NFE No <input type="checkbox"/>	Yes <input type="checkbox"/> (if yes, please fill UBO declaration in the next section) Nature of Business _____

¹Refer 2 of Part D

²Refer 3(ii) of Part D

³Refer 1(i) of Part D

⁴Refer 3(vi) of Part D

If passive NFE, please provide below additional details for each of Controlling person. (Please attached additional sheets if necessary)

Name and PAN / Any other Identification Number (PAN, Aadhar, Passport, Election ID, Govt ID, Driving Licence, NREGA Job Card, Others) City of Birth - Country of Birth	Occupation Type - (Service, Business, Others) Nationality Father's Name - Mandatory if PAN is not available	DOB - Date of Birth Gender - Male / Female / Other
1. Name & PAN _____ City of Birth _____ Country of Birth _____	Occupation Type _____ Nationality _____ Father's Name _____	DOB <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others <input type="checkbox"/>
2. Name & PAN _____ City of Birth _____ Country of Birth _____	Occupation Type _____ Nationality _____ Father's Name _____	DOB <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others <input type="checkbox"/>
3. Name & PAN _____ City of Birth _____ Country of Birth _____	Occupation Type _____ Nationality _____ Father's Name _____	DOB <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Others <input type="checkbox"/>

#Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India:

*To include US, where controlling person is a US citizen or green card holder.

%In case Tax Identification Number is not available, kindly provide functional equivalent.

The Central Board of Direct Taxes has notified rule 114F to 114H as part of Income-tax Rules, 1962, which Rules require Indian financial institutions such as the Bank 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, will may also be required to provide information to any institution such as withholding agents for the purpose of insuring appropriate withholding from the account or any proceeds in relation thereto.

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

If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the 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.

PART C: Certification

I / We have understood the information requirements of this Form (read along with the FATCA & CRS Instructions) 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 FATCA & CRS Terms and Conditions below and hereby accept the same.

Date: / /

Name

Designation

S

Signature

S

Signature

S

Signature

PART D FATCA 'Instructions & Definitions':

(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)

- 1 (i) Financial Institution (FI)** – The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance Company as defined
- 1 (ii) Depository Institution** – is an entity that accepts deposits in the ordinary course of banking or similar business
- 1 (iii)** Custodial institution is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where its income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of –
- (i) The three financial years preceding the year in which determination is made; or
 - (ii) The period during which the entity has been in existence, whichever is less.
- 1 (iv)** Investment entity is an entity:
- (a) That primarily conducts a business or operates for or on behalf of a customer for any of the following activities or operations for or on behalf of a customer
 - (i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; or individual and collective portfolio management; or
 - (ii) Investing, administering or managing funds, money or financial asset or money on behalf of other persons;

Or

 - (b) The gross income of which is primarily attributable to investing, reinvesting or trading in financial assets, if the entity is management by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above. An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of:
 - (i) The three year period ending on 31 March of the year preceding the year in which the determination is made; or
 - (ii) The period during which the entity has been in existence
- The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 04, 05, 06 and 07 – refer point 2c.
- 1 (v)** Specified Insurance Company; Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
- 1 (vi)** FI not required to apply for GIIN: Refer Rule 114F(5) of Income Tax Rules, 1962 for the conditions to be satisfied as "non-reporting financial institution and Guidance issued by CBDT in this regard.

A.	Reasons why FI not required to apply for GIIN:
Code	Sub – Category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non – public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors, Investment Managers & Executing Brokers
07	Exempt collective investment vehicles
08	Trust
09	Non – registering local banks
10	FFI with only Low – Value Accounts
11	Sponsored investment entity and controlled foreign corporation
12	Sponsored, Closely Held Investment Vehicle

2. Active Non-financial entity (NFE): (any one of the following): Refer Explanation (A) to 114F(6) of Income Tax Rules, 1962 for details

Code	Sub – Category
01	Less than 50 percent of the NFE's gross income of the preceding financial year is passive income and less than 50 percent of the asset held by the NFE during the preceding financial year are assets that produce or are held for the production of passive income;
02	The stock of the entity is regularly traded on established securities market or the non-financial entity is a related entity of an entity, the stock of which is regularly traded on an established securities market
03	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
04	Substantially all of the activities of the NFE consists of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for the status if the entity functions as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
05	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
06	The NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution
07	The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of such Related Entities is primarily engaged in a business other than that of a Financial Institution;
08	<p>Any NFE that fulfils all of the following requirements;</p> <ul style="list-style-type: none">• It is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural, civic legal or an organization operated exclusively for the promotion of social welfare;• It is exempt from Income Tax in India;• It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; <p>The applicable laws of the NFE's country or territory of residence or the NFE's formation documents don't permit any income or assets of the NFE to be distributed to or applied for the benefit of, a private person or non – charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which NFE has purchased; and</p> <p>The applicable laws of the NFE's country or territory of residence of the NFE's formation documents requires that, upon the NFE's liquidation or dissolution, all of its assets be distributed to the governmental entity or other non-profit organization, or escheat to the government of the NFE's country or territory of residence or any political subdivision thereof.</p> <p>Explanation – For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely –</p> <ul style="list-style-type: none">(i) an Investor Protection Fund referred to in clause (23EA);(ii) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23 EB; and(iii) an Investor Protection Fund referred to in clause (23 EC), of section 10 <p>of the Act</p>

3. Other Definitions

(i) *Related entity*

An entity is a 'related entity' of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the votes and value in an entity

(ii) *Passive NFE*

The term passive NFE means

- (i) any non-financial entity which is not an active non-financial entity; or
- (ii) an investment entity defined in clause 1(iv)(b) of these instructions
- (iii) a withholding foreign partnership or withholding foreign trust;

(iii) *Passive Income*

The term passive income includes income by way of :

- (1) Dividends
- (2) Interest
- (3) Income equivalent to interest
- (4) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE
- (5) Annuities
- (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income

- (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets
- (8) The excess of foreign currency gains over foreign currency losses
- (9) Net income from swaps
- (10) Amounts received under cash value insurance contracts

But passive income will not include, in case of non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

(iv) *Controlling persons*

Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005.

In determining the beneficial owner, the procedure specified in the following circular as amended from time to time shall be applied, namely :-

- (i) DBOD.AML.BC. No. 71/14.01.001/2012-13, issued on the 18th January 2013 by the Reserve Bank of India; or
- (ii) CIR/MIRSD/2/2013, issued on the 24th January, 2013 by the Securities and Exchange Board of India; or
- (iii) IRDA/SDD/GDL/CIR/019/02/2013, issued on the 4th February, 2013 by the Insurance Regulatory and Development Authority

In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, the said expression means the person in equivalent or similar position;

(A) Controlling Person Type:

Code	Sub – Category
01	CP of legal person-ownership
02	CP of legal person-other means
03	CP of legal person-senior managing official
04	CP of legal arrangement-trust-settlor
05	CP of legal arrangement-trust-trustee
06	CP of legal arrangement-trust-protector
07	CP of legal arrangement-trust-beneficiary
08	CP of legal arrangement-trust-other
09	CP of legal arrangement-Other-settlor equivalent
10	CP of legal arrangement-Other-trustee equivalent
11	CP of legal arrangement-Other-protector equivalent
12	CP of legal arrangement-Other-beneficiary equivalent
13	CP of legal arrangement-Other-other equivalent
14	Unknown

(v) *Specified U.S. person – A U.S. person other than the following:*

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing
- (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code.
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt for tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. internal Revenue Code;
- (xi) a dealer in securities, commodities or derivative financial instruments (including notional principal contracts, futures, forwards and options) that is registered as such under the laws of the United States or any State;
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

(vi) *Direct reporting NFE*

A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

(vii) *Exemption code for U.S. persons (Refer 114F(9) of Income Tax Rules, 1962 for details).*

Code	Sub – Category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan