**Information Checklist Questionnaire**

**Tax Year 2018-19**

Please complete this questionnaire and e-mail the same. Upon receipt of the information, we would contact you for a tax briefing session in order to discuss the income tax implications of your India assignment.

**Contacts**

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** | **Designation** | **E-mail address** | **Contact numbers** |
| Naveen Bagga | Associate Director | [naveenbagga@bsraffiliates.com](mailto:naveenbagga@kpmg.com) | (91) 124 719 1509 |
| Deepti Kukreja | Manager | [deeptikukreja@bsraffiliates.com](mailto:deeptikukreja@kpmg.com) | (91) 124 719 1847 |
| Neha Gupta | Manager | [neha3@bsraffiliates.com](mailto:neha3@bsraffiliates.com) | (91) 124 719 1858 |
| Ratika Kanojia | Assistant Manager | [rkanojia@bsraffiliates.com](mailto:rkanojia@kpmg.com) | (91) 124 719 1843 |
| Chitkala Balan | Assistant Manager | chitkalabalan@bsraffiliates.com | (91) 124 719 1860 |
| Divneet Singh | Executive | divneetsingh@bsraffiliates.com | (91) 124 719 1848 |
| Gouri Annand | Executive | gouriannand@bsraffiliates.com | (91) 124 719 1842 |

***Personal Details***

|  |  |
| --- | --- |
| Name | **Vishal Choudhary** |
| Gender | **Male** |
| Nationality / Citizenship | **Indian** |
| Designation | **Applications Developer** |
| Permanent Account Number (PAN)   * If allotted, please provide the number ; and * If applied but not allotted, please provide a copy of the application | **BGAPC5672B** |
| Address for correspondence, and contact numbers  Residential Address :  (Please provide a copy of lease deed, if any) | **B154 B Block Sector 41 Noida** |
| Permanent Address | **Plot No. 3 New Market Rawatbhata , Rajasthan** |
| Office Address |  |
| Contact Numbers :   * Office : * Indian Mobile Number : * Alternate Mobile Number : | **Office : +911203335596**  **Mobile : +918608226362** |
| Date of Birth | **21-July-1994** |
| Father’s name | **Dinesh Kumar Choudhary** |
| Employed with (on the payrolls of) | **Optum Global Solutions** |
| Host country employer name | **United Health Care Services Inc** |
| Employee ID | **001147074** |
| E-mail ID at which we can correspond / send tax return details | **vshal\_choudhary@optum.com** |
| Authorization Policy ( Tax Equalised / Localized Policy ) | **Tax Equalised** |
| Host Country | **United States** |
| Home Country | **India** |
| Date of start of assignment | **15-Dec-2018** |
| Date of end of assignment | **15-March-2018** |

#### **Information required for determining residential status in India**

**Tax year 2018-19 (01 April 2018 to 31 March 2019)**

| **S. No.** | **Particulars** | **Please fill in this column** |
| --- | --- | --- |
|  | Date on which you are expected to depart from India for your assignment | **15-Dec-2018** |
|  | Details of the number of days you were physically present or are expected to be present in India during the period from 01 April 2018 to 31 March 2019 (including the date of departure / arrival in India) | **259** |
|  | Details of number of days spent in India (physical presence) during the preceding 10 tax years i.e. 2008-2009 to 2017-18 | |
|  | **Previous Year** | **No. of days** |
| (i) | 1 April 2017 – 31 March 2018 | **365** |
| (ii) | 1 April 2016 – 31 March 2017 | **262** |
| (iii) | 1 April 2013 – 31 March 2014 | NA |
| (iv) | 1 April 2014 – 31 March 2015 | NA |
| (v) | 1 April 2013 – 31 March 2014 | NA |
| (vi) | 1 April 2012 – 31 March 2013 | NA |
| (vii) | 1 April 2011 – 31 March 2012 | NA |
| (viii) | 1 April 2010 – 31 March 2011 | NA |
| (ix) | 1 April 2009 – 31 March 2010 | NA |
| (x) | 1 April 2008 – 31 March 2009 | NA |

***Note:***

While computing number of days in India, both departure date from India and arrival date into India should be considered as being in India.

Please provide exact number of days (not estimate based on your passport entries). This information becomes critical where Non-Resident or Not Ordinary status is being claimed to exclude foreign sourced income.

**[*Absence of evidence if these details can result in tax authorities seeking tax on your worldwide income*]**

**Financial Reporting Oversight Role Questionnaire**

**New restrictions on providing tax services to individuals in a Financial Reporting Oversight Role (FROR)**

The US Regulators, the Public Company Accounting Oversight Board have introduced new rules which prohibit all public company accounting firms from providing (subject to certain, limited exceptions) any tax service to a FROR or immediate family of such an individual at an SEC audit client.

# **Definitions FROR**

The term “financial reporting oversight role” means a role in which a person is in a position to or does exercise influence over the contents of the financial statements, or anyone who prepares them, at the issuer (parent) or a material subsidiary whose financial statements are audited by the audit firm. The PCAOB have provided the following as examples of those individuals who may be regarded as having a “financial reporting oversight role”: a member of the board of directors or similar management or governing body; Chief Executive Officer; President; Chief Financial Officer; Chief Operating Officer; General Counsel; Chief accounting officer; Controller; Director of internal audit; Director of financial reporting; Treasurer; Any equivalent position.

# **Immediate family member**

The term “immediate family member” means a person’s spouse, spousal equivalent and dependants. Dependants include for example minor children, older children and parents who are dependant upon you.

***Questionnaire***

**FROR Questionnaire for the purpose of identifying whether BSR[[1]](#footnote-1) is prohibited from providing tax services to individuals** *(to be completed and returned to BSR)*

Note: Information only required for employments/directorships with companies other than your company

# 1 Do you serve in any of the following positions (or equivalent positions) for an SEC registered company or its subsidiary or affiliate as an employee or as a Member of the Board of Directors; Chief Executive Officer, President, Chief Financial Officer, Chief Operating Officer, General Counsel, Chief Accounting Officer, Controller, Director of Internal Audit, Director of Financial Reporting, or Treasurer?

|  |  |
| --- | --- |
| Yes | No |
|  |  |

If yes, please answer the following in relation to each additional employment and directorship held by you.

|  |  |  |
| --- | --- | --- |
| Name of employer or company / business for which you are a director | Title of the role / directorship | Please provide a brief description of the work / role undertaken |
|  |  |  |
|  |  |  |

# 2 Does your spouse (or spousal equivalent), or dependents (children or others who rely on you for support) serve in any of the following positions (or equivalent positions) for an SEC registered company or its subsidiary or affiliate as an employee or as a Member of the Board of Directors; Chief Executive Officer, President, Chief Financial Officer, Chief Operating Officer, General Counsel, Chief Accounting Officer, Controller, Director of Internal Audit, Director of Financial Reporting, or Treasurer?

|  |  |
| --- | --- |
| Yes | No |
|  |  |

If yes, please answer the following in relation to each employment and directorship held by any member of your immediate family.

|  |  |  |
| --- | --- | --- |
| Name of immediate family member | Name of employer or company / business for which your immediate family member is a director. | Please provide title of the role / directorship and a brief description of the work / role undertaken |
|  |  |  |
|  |  |  |

For the purposes of these questions, immediate family member includes you, your spouse or spouse equivalent and any dependants (including for example children or parents who are financially dependent on you).

The information provided on this form will be will be used by BSR solely to perform independence checks for the purpose of confirming that BSR does not provide services to relevant directors, officers and FRORs so that BSR’s independence is not compromised with respect to its audit of an SEC registrant. Selected information may also be transferred to or accessed in other countries as considered necessary for this purpose.

# It is essential that you advise us as soon as any of these circumstances change.

I agree to notify you as a priority of any changes in my employments/directorships or roles therein, or those relating to my spouse, spouse equivalent and dependants as applicable, promptly as and when the changes occur.

I consent to BSR using the information provided on this form for the purposes set out above.

# Signed ……………………………………… Dated …………………………………

We will only contact you again if we need more information or there is a potential restriction. Thank you for your assistance in this matter.

# To be signed by IMMEDIATE FAMILY members in the event that their information is included above

We consent to BSR using the information provided on this form for the purposes set out above.

Spouse (or spousal equivalent) name :

Signature ……………………………………. Date …………………………..

Dependent name :

Signature ……………………………………. Date ……………………………

# Note: For dependants under the age of 18 a parent or legal guardian may sign this form.

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1. Within this document, BSR means any firm which is part of the B S R & Affiliates network of firms registered with the Institute of Chartered Accountants of India (ICAI) i.e. B S R & Co. LLP, B S R & Associates LLP, B S R & Company, B S R and Co, B S R and Associates, B S R and Company, B S R R & Co and B S S R & Co. [↑](#footnote-ref-1)