



Digital Gateway

Legal Entity Management (LEM) Data Dictionary

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- **Entity Name:** Legal name of the entity. Must be unique in combination with the Legal Entity Code.
- **Legal Entity Code:** Short-hand code or identifier of the entity, often from the client's ERP system.
- **Entity Type:** Generic categorization of the entity. More granular categorization is done with the **Jurisdiction Classifications** table.
 - **Branch** – Non-legal entity that is an extension of its parent entity. Unlike "Branch/Division", "Branch" requires 1 and only 1 owner.
 - **Branch/Division** – Non-legal entity that is an extension of its parent entity.
 - **Corporation** – Any corporation variation, including C Corp, S Corp, or LLC.
 - **Disregarded** – Legal entity that is ignored for tax purposes.
 - **Entity Group** – A dummy entity that represents a group of entities, including consolidation or elimination entities.
 - **Individual** – A person.
 - **Hybrid Partnership** – An entity that is taxed as a partnership ("fiscally transparent") for domestic tax purposes and as a corporation for foreign tax purposes.
 - **Partnership** – Any partnership variation, including general partnership, LP, or LLP.
 - **Permanent Establishment** – Fixed place of business.
 - **Reverse Hybrid Corporation** – An entity that is taxed as a corporation for domestic tax purposes jurisdiction and as a partnership ("fiscally transparent") for foreign tax purposes.
 - **Trust** – Fiduciary relationship where assets are managed for the benefit of beneficiaries. Can also include an estate.
- **Effective Date:** Date the entity is legally formed or becomes effective. The entity will not appear on the org chart for an "As Of Date" before the entity's effective date.
- **Termination Date:** Date the entity is sold off, liquidated, or otherwise terminated. The entity will not appear on the org chart for an "As Of Date" after the entity's termination date.
- **Fiscal Year End:** Month and Day of the entity's fiscal year end.
- **Fund Status:** Identify the entity as a "Fund" or "Fund of Funds". In the org chart's default Legal view, children of funds are hidden.
- **Is Entity Displayed on Org Chart:** Flag to hide the entity on the org chart.
- **Location:** The domicile of the entity, plus additional details on the address.
- **Currency:** There are multiple types of currencies tracked for the entity:
 - **Local Currency**
 - **Functional Currency**
 - **Reporting Currency**
- **Industry:** The industry in which the entity operates. Categorized at up to 3 levels.

- **Informational:** Additional data points for the entity:
 - **Line of Business**
 - **Complexity** – Complex, Medium, Simple, Dormant
 - **Descriptor** – Holding Company, Operating Company, Cost Plus
 - **Client Purview** – Client entity, Joint Venture, or External entity
 - **External Organization** – The other organization in the Joint Venture or the External entity
 - **Comments**
- **Filing Jurisdictions:** The jurisdictions in which the entity has tax obligations. This is required to utilize the entity in other DG Modules.
- **Entity Groups:** Groupings of the entity for various purposes. The group flagged as primary will be the **Legal Entity Group** of the entity in other **DG Modules**.
- **Applications:** App-specific key-value pairs. Currently used for KDN, HighQ, and DMaaS.
- **Appointments:** Officers and other appointed officials for the entity.
- **Attributes:** Custom attributes of the entity. These can be displayed on the org chart if desired. Supports both number and text data points.
- **BEPS Pillar 2:** Data points related to BEPS compliance and the KBAT application.
 - **GloBE Type** – Constituent Entity, Excluded Entity, Joint Venture, Joint Venture Subsidiary, Minority Owned Constituent Entity, Non Constituent Entity
 - **Non-Material Constituent Entity**
 - **Investment Entity**
 - **Stateless**
 - **Flow-Through Entity**
 - **Parent Entity Type** – Intermediate Parent Entity, Minority-Owned Parent Entity, Minority-Owned Subsidiary, None, Partially-owned Parent Entity, Ultimate Parent Entity
- **Contacts:** Points of contact for the entity.
- **Documents:** Links to key documents for the entity.
- **Entity Codes:** Identification numbers of the entity in other systems, such as tax filing engines and calculation engines.
- **Internal Debts:** Loans between entities of the client. Will soon be expanded to support other types of intercompany transactions.
- **Jurisdiction Classifications:** More granular classifications of an entity beyond the entity type. These are specific to a jurisdiction and a classification type (legal, tax, or regulatory).
- **Jurisdiction EINs:** Tax and legal identification numbers for the entity. These are specific to a jurisdiction.
- **Ledgers:** Client ERP systems used to store the entity's data under various ledger types (GAAP, Stat, Tax).

- **Owners:** Individuals and other entities that have an ownership interest in this entity.
- **Real Estate Ownerships:** Properties owned by the entity.
- **Source System Codes:** Client ERP systems used to store the entity's data. Used to connect those ERP systems to DG's **Data Ecosystem** for data intake and processing.



For Digital Gateway Support, please email: [GO-FM Digital Gateway Support](mailto:GO-FM.Digital.Gateway.Support@kpmg.com)



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