2019 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2019

Pre	na	red	Fo	r.
110	va	ıcu		

UMESH PRATAP & Sushama Umesh RANE Addison Lane Apt. No. 2535 Johns Creek, GA 30005

Prepared By:

Deloitte Tax LLP 30 Rockefeller Plaza New York, NY 10112-0015

Amount of Tax:

Total tax	\$ 4,464
Less: payments and credits	\$ 10,028
Plus: interest and penalties	\$ 0
Overpayment	\$ 5,564

Overpayment:

Credited to your estimated tax	\$ 0
Refunded to you	\$ 5,564

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by April 15, 2020.

Special Instructions:

Your refund will be deposited directly into your account ending in 7284.

Form **8879**

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

► ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2019

Submission Identification Number (SID)	
Taxpayer's name UMESH PRATAP RANE	Social security number 543 87 8892
Spouse's name	Spouse's social security number
SUSHAMA UMESH RANE Part I Tax Return Information - Tax Year Ending December 31, 2019 (Whole dollars only)	963 97 2955
	1 70,534.
1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	
 4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a) 5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75) 	
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a	copy of your return)
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying sch for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitte originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax prepara of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment reasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential info answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.	declare that the amounts r, or electronic return of the transmission, (b) the its designated Financial tion software for payment nt. This authorization is to ent, I must contact the U.S. he payment (settlement) rmation necessary to
Taxpayer's PIN: check one box only	
X I authorize DELOITTE TAX LLP to enter or generate my PIN	3 8 8 9 2
as my signature on my tax year 2019 electronically filed income tax return. I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box of PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.	Enter five digits, but don't enter all zeros
Your signature ▶ Date ▶	-
Spouse's PIN: check one box only	
X I authorize DELOITTE TAX LLP to enter or generate my PIN	6 2 9 5 5
ERO firm name as my signature on my tax year 2019 electronically filed income tax return.	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box of PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.	nly if you are entering your own
Spouse's signature ▶ Date ▶	-
Practitioner PIN Method Returns Only - continue below	
Part III Certification and Authentication - Practitioner PIN Method Only	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 1 3 1 9 1 3 9 Don't enter all ze	9 4 0 9
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.	tax return for the taxpayer(s)
ERO's signature ► LAIWAH LAU Date ▶	02/27/2020
919995 01-13-20 ERO Must Retain This Form - See Instructions Don't Submit This Form to the IRS Unless Requested To Do So	

Department of the Treasury - Internal Revenue Service	e (99)		1		ı			
U.S. Individual Income Tax Re		2019	OMB	No. 1545-0074	IRS Use O	nlv - Do n	ot write or staple in t	this space.
Filing Status Single X Married filing jointly	Married filing sepa	rately (MFS)	Head of ho	ousehold (HO			widow(er) (QW)	•
Check only If you checked the MFS box, enter the name of		· · · · · · · · · · · · · · · · · · ·				the qual	ifying person is	
one box. a child but not your dependent.								
Your first name and middle initial	Last name						r social security	
UMESH PRATAP	RANE						43 87 88	
If joint return, spouse's first name and middle initial	Last name						ıse's social secu	•
SUSHAMA UMESH	RANE					9	63 97 29	55
Home address (number and street). If you have a P.O. b	oox, see instructi	ons.			Apt. no.		sidential Election	
ADDISON LANE					2535		t here if you, or your spou y, want \$3 to go to this fu	-
City, town or post office, state, and ZIP code. If you have a fore	eign address, also	complete spaces t	oelow (see	instructions)		a box	below will not change yo	-
JOHNS CREEK, GA 30005						tax or	refund. You	Spouse
Foreign country name	Foreign p	orovince/state/c	county	Foreign post	al code	If m	ore than four dep	endents, _
						see	instructions and	√ here ►
Standard Someone can claim: You as a depend	dent 🔲 Your s	pouse as a dep	endent					
Deduction Spouse itemizes on a separate return	or you were a d	ual-status alien						
Age/Blindness You: Were born before January 2, 1955	Are blind	Spouse:	Was born	before Janua	ry 2, 1955	Is	blind	
Dependents (see instructions):	(2) Social secu	rity number (3	B) Relationsh	ip to you	(4) v Child tax		ies for (see instructio Credit for othe	,
(1) First name Last name	0.62.07	2000 57	TOTIME	<u> </u>	Cilila tax	T		, .
TANISHA UMESH RANE	963-97-	2990 DAU	JGHTE	K			X	<u> </u>
					/m 1			3,208.
1 Wages, salaries, tips, etc. Attach F	, ,	0 1	Taxable inf	erest. Attach Sc		1	00	, 200.
2a Tax-exempt interest2		1 204	B if require Ordinary d	vidends. Attach	Sch.	2b	2	364.
Standard Deduction for - 4 - UDA distributions 4			B if require			3b		, 304.
Single or Married 4a IRA distributions 4			Taxable a			4b		
\$12,200	_		d Taxable a Taxable a			4d		
Married filing jointly or 6 Capital gain or (loss). Attach Sche					П	5b 6		-38.
Qualifying	_				· —	7a		50.
widow(er), 7a Other income from Schedule 1, lin \$24,400 b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6,		our total incon				7b	7.0	,534.
Head of household, 8a Adjustments to income from Sche						8a	, , ,	, 33 1 0
\$18,350 b Subtract line 8a from line 7b. This	·	d aross income				8b	70	,534.
any box under 9 Standard deduction or itemized		•	, 9		,400.	OD	, , ,	,,,,,,,,,
Standard deduction of itemized Standard Deduction, Qualified business income deduction,	•	,	10	27	, 100.			
see instructions.	Attacii i oiiii 0333					11a	2.4	,400.
b Taxable income. Subtract line 11								, =

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

If zero or less, enter -0-

46,134. Form **1040** (2019)

Form 1040 (2019)	UM:	ESH PRATAP & SUS	HAMA UM	ESH RAN	E		543-87	7-8892			Page	2
	12a	Tax (see inst.) Check if any from Form(s): 1 8814	2 4972 3		12a	a	4	1,979.				
	b	Add Schedule 2, line 3, and li	ne 12a and en	ter the total				>	12b		4,979	
	13a	Child tax credit or credit for or			1	- 1		500.				
	b	Add Schedule 3, line 7, and line							13b		515	
	14										4,464	•
	15	Other taxes, including self-em	ployment tax,						15			
	16	Add lines 14 and 15. This is y							16		4,464	•
	17	Federal income tax withheld f							17		10,028	
	⊤18	Other payments and refundat	ole credits:	••								
 If you have a qualifying child, 					188	,						
attach Sch. EIC.	Ь	Additional child tax credit. Att										
 If you have nontaxable 	С	American opportunity credit for				;						
combat pay, see	d	Schedule 3, line 14				,						
	_ e	Add lines 18a through 18d. Ti				d refu	ndable cre	dits	18e			
	19	Add lines 17 and 18e. These	,	• • •	•				19		10,028	-
Refund	20	If line 19 is more than line 16,							20		5,564	
	21a	Amount of line 20 you want re					•	▶∏	21a		5,564	
Direct deposit?	▶ b	Routing number 061000052 ▶ c Type: X Checking Savings										_
See instructions.	▶ d	Account number 334048067284										
	22	Amount of line 20 you want a		020 estimated ta	ax > 22	T						
Amount	23	Amount you owe. Subtract li	-				see instruc	tions -	23			_
You Owe	24	Estimated tax penalty (see ins				1 1	000 11101140	tions -				
Third Party		you want to allow another person (,				n with the IR	S? See instr	uctions	Ves C	omplete below	
Designee		signee's	outor than your	Phone Phone	o dioddoo tiil	roturi	ii witii tiio ii t	Personal ider		П.,	ompioto bolon	
(Other than paid preparer)		me •		no.				number (PIN)	iuncauon			
paid preparer)	Un	der penalties of perjury, I declare that I hav	e examined this ret	urn and accompany	ing schedules a	ınd state	ements, and to	the best of my	knowledg	ge and belief, th	ey are true,	_
Sign		rect, and complete. Declaration of prepare ur signature	r (other than taxpay	ver) is based on all in Date	formation of will Your occupa		parer has any k	nowledge.		If the IRS	sent you an Iden	tity
Here		_									n PIN, enter it her	е
					PR TNC	тра:	L CONS	יווד.ידאאי	T	(see inst.)	01148	7
	Spo	ouse's signature. If a joint return, both m	ust sign.	Date	Spouse's occ			, O LI 11 II V	<u> </u>	If the IRS	sent your spouse	
Joint return? See instructions.										an Identit	y Protection PIN,	
Keep a copy for your records.										enter it he (see inst.)		_
				Email address U	IMESH I	SAM	ЕВСМАТ	T. COM		(See IIISt.)		_
Paid	Preparer	's name	Preparer's signa			Date		PTIN		Check	if•	_
Preparer										5.7	-	
Had Only	T. Z. T	WAH T.AIT	T.ATWAH	AIWAH LAU		02/	27/201	000639	1 N Q		d Party Designee	,
-		LAIWAH LAU LAI		VAR LAU			02/27/20P00639			▼ Firm's	elf-employed	_
Firm's	ישת	LOITTE TAX LLP					Phone no. (212)	492-4	000		.065772	
name		ROCKEFELLER PLA	7. Δ				\ 414 /	474 H	000	U U = I	003114	_
Firm's		NOCKEFELLER FLA W VORK NV 10112										

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2019)

SCHEDULE 3

(Form 1040 or 1040-SR)

Department of the Treasury Internal Revenue Service

Additional Credits and Payments

► Attach to Form 1040 or 1040-SR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019
Attachment Seguence No. 03

Name(s	s) shown on Form 1040 or 1040-SR	Yo	ur social security number
UMES	SH PRATAP & SUSHAMA UMESH RANE	54	3-87-8892
Part I	Nonrefundable Credits		
1	Foreign tax credit. Attach Form 1116 if required	1	15.
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a 3800 b 8801 c	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	15.
Part I	II Other Payments and Refundable Credits		
8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a 2439 b Reserved c 8885 d	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	

Schedule 3 (Form 1040 or 1040-SR) 2019

Form **2210**

Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

► Go to www.irs.gov/Form2210 for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, or 1041.

OMB No.1545-0074

2019 Attachment Sequence No. 06

Name(s) shown on tax return

Identifying number

UMESH PRATAP & SUSHAMA UMESH RANE

543-87-8892

Do You Have To File Form 2210?

Co	mplete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Don't file Form	2210. You don't	owe a	penalty.
			35			1
	V No					
1	mplete lines 8 and 9 below. Is line 6 equal to or more than 9?	Yes	You don't owe a (but if box E in P Form 2210).			
	No		,			
Yo	u may owe a penalty. Does any box in Part II below apply?	Yes	You must file Fo	rm 2210. Does	oox B, (C, or D in Part II apply?
	No	_	No	Yes	You mu	ıst figure your penalty.
per unp Par	n't file Form 2210. You aren't required to figure your alty because the IRS will figure it and send you a bill for any laid amount. If you want to figure it, you may use Part III or to IV as a worksheet and enter your penalty amount on your tax larn, but don't file Form 2210.		figure it and send figure it, you may	d you a bill for ar / use Part III or F	ny unpa Part IV a	ty because the IRS will id amount. If you want to us a worksheet and enter but file only page 1 of
Pa	t I Required Annual Payment					
1	Enter your 2019 tax after credits from Form 1040 or Form 1040-SR, li filing Form 1040 or Form 1040-SR)	•			1	4,464.
2	Other taxes, including self-employment tax and, if applicable, Addition					
	Income Tax (see instructions)				2	
3	Refundable credits, including the premium tax credit (see instructions					()
4 5	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; Multiply line 4 by 90% (0.90)	you don't owe a p	Denaity. Don't file Fori	m 2210 4,018		4,464.
6	Withholding taxes. Don't include estimated tax payments (see instruct		0			10,028.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a	,				0.
8	Maximum required annual payment based on prior year's tax (see inst					
9	Required annual payment. Enter the smaller of line 5 or line 8				9	
	Next: Is line 9 more than line 6?					
	No. You don't owe a penalty. Don't file Form 2210 unless box E b	elow applies.				
	Yes. You may owe a penalty, but don't file Form 2210 unless one		n Part II below applies	3.		
	If box B, C, or D applies, you must figure your penalty and file					
	 If box A or E applies (but not B, C, or D) file only page 1 of For a bill for any unpaid amount. If you want to figure your penalty, you 					
	only page 1 of Form 2210.	ou may use rait i	ii di iv as a wdiksilet	et and enter your p	ichianty u	ii your tax return, but me
Pa	TII Reasons for Filing. Check applicable boxes. If nor	ne apply. don't	file Form 2210.			
A	You request a waiver (see instructions) of your entire penalty. Yo			of Form 2210. but	VOU	
	aren't required to figure your penalty.			,	,	
В	You request a waiver (see instructions) of part of your penalty. Y	ou must figure yo	our penalty and waive	r amount and file l	orm 22	10.
C	Your income varied during the year and your penalty is reduced o					
	figure the penalty using Schedule AI and file Form 2210.					
D	Your penalty is lower when figured by treating the federal income		-	d on the dates it w	as actual	ly withheld, instead of in
_	equal amounts on the payment due dates. You must figure your p	-				
E	You filed or are filing a joint return for either 2018 or 2019, but no Form 2210, but you aren't required to figure your penalty (unless			naller than line 5 a	ibove. Yo	ou must file page 1 of

SCHEDULE A (Form 1040 or 1040-SR)

DOES NOT APPLY - NOT USED **Itemized Deductions**

(Rev. January 2020)
Department of the Treasury Internal Revenue Service (9

Name(s) shown on Form 1040 or 1040-SR

► Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment
Servence No. 07

Your social security number

UMESH PRATAP & SUSHAMA UMESH RANE 543 87 8892 Medical Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) and 1 **Dental** Enter amount from Form 1040 or 1040-SR, line 8b ________2 2 **Expenses** Multiply line 2 by 7.5% (0.075) 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 Taxes You State and local taxes. **Paid** a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead 3,485. of income taxes, check this box 5a **b** State and local real estate taxes (see instructions) 5b c State and local personal property taxes 5c 3,485. d Add lines 5a through 5c 5d e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing 5e 3,485. separately) Other taxes. List type and amount 6 3,485. 7 Add lines 5e and 6 Interest You 8 Home mortgage interest and points. If you didn't use all of your home **Paid** mortgage loan(s) to buy, build, or improve your home, see Caution: Your instructions and check this box mortgage interest a Home mortgage interest and points reported to you on Form 1098. See deduction may be instructions if limited limited (see 8a instructions) b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address > 8b c Points not reported to you on Form 1098. See instructions for special rules 8c d Mortgage insurance premiums (see instructions) 84 e Add lines 8a through 8d 8e Investment interest. Attach Form 4952 if required. See 9 10 10 Add lines 8e and 9 Gifts to Gifts by cash or check. If you made any gift of \$250 or more, Charity see instructions 11 Other than by cash or check. If you made any gift of \$250 or more, 12 Caution: If you see instructions. You must attach Form 8283 if over \$500 made a gift and 12 got a benefit for it, Carryover from prior year 13 see instructions. Add lines 11 through 13 14 Casualty and Casualty and theft loss(es) from a federally declared disaster (other than net qualified Theft Losses disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See 15 instructions Other Other - from list in instructions. List type and amount Itemized **Deductions** 16 Total Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Itemized 3,485. Form 1040 or 1040-SR, line 9 17 **Deductions** 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box

SCHEDULE B

(Form 1040 or 1040-SR)

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Go to www.irs.gov/ScheduleB for instructions and the latest information. ► Attach to Form 1040 or 1040-SR.

543 87 8892 UMESH PRATAP & SUSHAMA UMESH RANE Part I Amount List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that Interest buyer's social security number and address 1 Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b Note: If line 4 is over \$1,500, you must complete Part III Amount Part II List name of payer SEE STATEMENT 2,364 Ordinary **Dividends** Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm. list the firm's name as the payer and enter the ordinary dividends shown on that form. 2,364 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b Note: If line 6 is over \$1,500, you must complete Part III. Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust **Foreign** 7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such **Accounts** Х as a bank account, securities account, or brokerage account) located in a foreign country? See instructions and Trusts If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing Caution: If required, failure to file FinCEN Х requirements and exceptions to those requirements Form 114 may b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account result in is located _____ **INDIA** substantial penalties. See During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? instructions. Х If "Yes," you may have to file Form 3520. See instructions 927501 11-19-19

SCHEDULE D

(Form 1040 or 1040-SR)

Capital Gains and Losses

► Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2019 Attachment Sequence No. 12

Internal Revenue Service (99)

Name(s) shown on return

Department of the Treasury

Your social security number

UM1	ESH PRATAP & SUSHAMA UMESH	RANE			5	43 87 8892
Did y	ou dispose of any investment(s) in a qualified oppo	ortunity fund during the t	ax year? Yes	X No		
If "Y	es," attach Form 8949 and see its instructions for a	dditional requirements f	or reporting your gain or	loss.		
Pa	rt I Short-Term Capital Gains and Los	sses - Generally As	ssets Held One Ye	ar or Less (se	e ins	tructions)
ente This	instructions for how to figure the amounts to r on the lines below. form may be easier to complete if you round off s to whole dollars.	rom art I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)			
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				.c,	
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	1,386.	1,426.			<40.
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	,	,			-
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term gain from Form 6252 and short-term g	ain or (loss) from Forms	4684, 6781, and 8824		4	
5	Net short-term gain or (loss) from partnerships, S from Schedule(s) K-1	•			5	
6	Short-term capital loss carryover. Enter the amoun	nt, if any, from line 8 of y	our Capital Loss		•	
-	Carryover Worksheet in the instructions Net short-term capital gain or (loss). Combine	lines de Menerrale C in sel	6)		
7	capital gains or losses, go to Part II below. Otherw			iong-term	7	<40.
Pa	rt II Long-Term Capital Gains and Los			nan One Year		
See	instructions for how to figure the amounts to r on the lines below.	(d) Proceeds	(e) Cost	(g) Adjustments to gain or loss fr		(h) Gain or (loss) Subtract column (e) from column (d) and
	form may be easier to complete if you round off s to whole dollars.	(sales price)	(or other basis)	Form(s) 8949, Pa	art II,	combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked	3.	3.			0.
9	Totals for all transactions reported on Form(s)	•				
_	8949 with Box E checked					
10	Totals for all transactions reported on Form(s)					
	8949 with Box F checked					
11	Gain from Form 4797, Part I; long-term gain from		and long-term gain or (lo	ss)		
	from Forms 4684, 6781, and 8824	11				
12	Net long-term gain or (loss) from partnerships, S of					
	Schedule(s) K-1				12	
13	Capital gain distributions	SEE S	TATEMENT 5		13	2.

Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover

Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to

Worksheet in the instructions

14

Part III on page 2

15

Pa	rt III Summary		
16	Combine lines 7 and 15 and enter the result	16	<38.
	• If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form		
	 1040-NR, line 14. Then go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. 		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.		
	No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:		
	 The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 	21 (38.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?		
	Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).		
	No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040 or 1040-SR) 2019

Department of the Treasury Internal Revenue Service

Sales and Other Dispositions of Capital Assets

► Go to www.irs.gov/Form8949 for instructions and the latest information. File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D. OMB No. 1545-0074

Social security number or Name(s) shown on return taxpayer identification no.

543-87-8892

UMESH PRATAP & SUSHAMA UMESH RANE

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term Part I transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need [X] (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or 1 (d) (h) (a) (c) (e) loss. If you enter an amount Proceeds Description of property Date acquired Date sold or Cost or other Gain or (loss). in column (g), enter a code in (sales price) Subtract column (e) basis. See the (Example: 100 sh. XYZ Co.) (Mo., day, yr.) disposed of column (f). See instructions. Note below and from column (d) & (Mo., day, yr.) (g) Amount of adjustment combine the result see *Column (e*) ir Code(s) with column (g) the instructions 29.000 SH -WEALTHFRONT SHORT TERM -COVERED VARIOUS 12/31/19 1,385 1,425. <40. 0.001 SH - APEX CLEARING -SHORT TERM - COVERED VARIOUS 12/31/19 1. 1.W 0. 0. 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B 1,386. 1,426. <40.>

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

 \triangleright

above is checked), or line 3 (if Box C above is checked)

Attachment Sequence No. 12A Form 8949 (2019)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

UMESH PRATAP & SUSHAMA UMESH RANE

543-87-8892

Before you check Box D, E, or F belo statement will have the same inform broker and may even tell you which i	ow, see whether yation as Form 109 box to check.	you received any 99-B. Either will s	Form(s) 1099-B o	r substitute statem basis (usually you	ent(s) from r cost) was	n your broker. A substreet to the IF	bstitute RS by your
Part II Long-Term. Transacti		al assets you held n	nore than 1 year are	generally long-term (s	ee instructi	ons). For short-term to	ransactions,
see page 1. Note: You may aggregate all codes are required. Enter the	e totals directly on S	Schedule D, line 8a	; you aren't required	to report these transa	actions on F	Form 8949 (see instru	ctions).
You must check Box D, E, or F below. If you have more long-term transactions than will							each applicable box.
X (D) Long-term transactions re	, •						
(E) Long-term transactions rep	•	•	-	·		,	
(F) Long-term transactions no	t reported to you	on Form 1099-B		•			
1 (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds (sales price)	(e) Cost or other basis. See the	loss. If y in column	nt, if any, to gain or ou enter an amount (g), enter a code in	(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(======	Note below and see Column (e) in	(f)). See instructions. (g)	from column (d) & combine the result
				the instructions	Code(s)	Amount of adjustment	with column (g)
0.350 SH - APEX -							
LONG TERM -							
COVERED	VARIOUS	12/31/19	3.	3.	W	0.	0.
	() () ()	100/					
2 Totals. Add the amounts in colu							
negative amounts). Enter each to		•					
Schedule D, line 8b (if Box D ab above is checked), or line 10 (if l			3.	3.			0.
anove is checked) or line 10 (if I	DOX F ADOVE IS C	пескеа) 📂	J.	, J.		I	

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

above is checked), or line 10 (if Box F above is checked)

Department of the Treasury Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

► Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

Identifying number as shown on page 1 of your tax return

UM.	JMESH PRATAP & SUSHAMA UMESH RANE							543-87-8892			
					w. See Categories	s of Income in	the instructions	. Check only one	box on ea	ach Form	1116. Report all
amo	amounts in U.S. dollars except where specified in Part II below.										
a [Section 95	51A category i	_		ategory income	e Sec	tion 901(j) incor	ne	g	Lump-	sum distributions
b [Foreign br	anch category	/ income d [X General c	ategory income	f Cer	tain income re-s	ourced by treaty			
		- f \ \	IINITME	ים משאחם	<u> </u>						
	esident of (name					!··· A :	David Lavard State	A in Double II.		4-	
	• .	•	-	•	possession, use separate column			-	ou paid t	axes to	
					side the United						
							ntry or U.S. Po				Total
					Α		В	С		(Add	cols. A, B, and C.)
i	Enter the na	me of the fo	reign country	y or U.S.							
	possession			>	INDIA						
1a	Gross income										
	and of the type	checked above	ve:								
										1a	
b	Check if line 1a	•	•								
			pensation from used an alternat								
	determine its s			IVE DASIS TO							
De	ductions and l	,	,	ructions.):							
		,		•							
2	Expenses defir (attach stateme	nitely related ent)	to the income o	n line 1a							
3			ctions not defin	•	24.4	00					
а			or standard ded		24,4	00.					
b			tement)		24.4	0.0					
C					24,4	00.					
a			9		70,5	71					
e f	Divide line 3d b		es		.000000						
g											
4	Pro rata share										
а	Home mortgag			for							
	Home Mortgag	je Interest in t	he instructions)								
b	Other interest 6	expense									
5	Losses from fo	ŭ									
6	Add lines 2, 3g									6	
7 D	Subtract line 6 f		nter the result h		15, page 2				🕨	7	
	redit is claimed		S Palu UI A	ccrueu	Forcio	ın taxes paid	or accrued				
٦	for taxes		In fore	ign currency	1 01 619	li taxes paid	or accrueu	In U.S. dolla	ars		
	(you must check one)		111 1010	igii ourronoy				111 0.0. doile		\	
뒴	(j) X Paid	Taxes	withheld at sour	ce on:	(p) Other foreign	Taxe	s withheld at sou	irce on:	(t) ((u)Total foreign taxes paid or
<u> </u>							accrued (add cols.				
	(I) Date paid or accrued	(m)Dividends	(n) Rents and royalties	(0) Interest	accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	acci	rued	(q) through (t))
A											
В											
С											
8	Add lines A thro	ough C, colum	ın (u). Enter the	total here and	on line 9, page 2					▶ 8	

P	art III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued				
	for the category of income checked above Part I	9			
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 6	10	152.		
	(If your income was section 951A category income (box a above Part I), leave				
	line 10 blank.)				
11	Add lines 9 and 10	11	152.		
12	Reduction in foreign taxes	12			
13	Taxes reclassified under high tax kickout	13		_	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	152.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the				
	United States (before adjustments) for the category of income checked above Part I	15		_	
	Adjustments to line 15	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income.				
	(If the result is zero or less, you have no foreign tax credit for the category of income				
	you checked above Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17		_	
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or				
	Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without				
	the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see	nstructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR)	40-SR), line 2.			
	If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trust				
	amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. For	reign estates			
	and trusts should enter the amount from Form 1040-NR, line 42			20	4,979.
	$\textbf{Caution:} \ \ \textbf{If you are completing line 20 for separate category } \ \ \textbf{g} \ \ (\textbf{lump-sum distributions}), see instructions$	ructions.			
	Multiply line 20 by line 19 (maximum amount of credit)			21	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 th	rough 30 and e	enter this		•
_	amount on line 31. Otherwise, complete the appropriate line in Part IV)	22	0.
	art IV Summary of Credits From Separate Parts III	 			
	Credit for taxes on section 951A category income	23		-	
	Credit for taxes on foreign branch category income	24	1 -	- 1	
	Credit for taxes on passive category income	25	15.	- 1	
	Credit for taxes on general category income	26		- 1	
	Credit for taxes on section 901(j) income	27		- 1	
	Credit for taxes on certain income re-sourced by treaty	28			
	Credit for taxes on lump-sum distributions	29			4 =
30	Add lines 23 through 29			30	15.
	Enter the smaller of line 20 or line 30			31	15.
	Reduction of credit for international boycott operations			32	
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form				4 -
	1040-SR), line 1: Form 1040-NR, line 46: Form 1041, Schedule G, line 2a: or Form 990-T, line 46:	a		33	15.

Form **1116** (2019)

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Department of the Treasury Internal Revenue Service (99)

► Go to www.irs.gov/Form1116 for instructions and the latest information.

2019	
Attachment Sequence No. 19	

OMB No. 1545-0121

Nam	пе							Identifying numbe	er as shown on page	e 1 of your tax return
UM	ESH PRA	TAP &	SUSHAMA	UMESH 1	RANE			543-87-8	8892	
	Use a separate Form 1116 for each category of income listed below. See <i>Categories of Income</i> in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.									
г					atagan, incomo	• Coo	tion 001/i) incor		• Lumn	aum diatributions
a L		51A category i anch category	_	X Passive ca	ategory income ategory income		tion 901(j) incor		g Lump	-sum distributions
ט ר	Foreign bi	andii daleyory	/ IIICOIIIE u L	General Ca	alegory income	I Ceri	alli ilicollie re-s	ourced by treaty		
h R	esident of (name	e of country)	► UNITE	D STATE	S					
					possession, use	column A in F	Part I and line	A in Part II. If yo	ou paid taxes to	,
					separate column					
Pa	art I Taxab	ole Income d	or Loss From	Sources Outs	ide the United	States (for ca	tegory checke	ed above)		
					ı	Foreign Coun	try or U.S. Po	ssession		Total
					Α		В	С	(Add	cols. A, B, and C.)
i			oreign country			OTHE				
					INDIA	COUN	TRIES			
1a			within country s							
	and of the type	checked abov	ve:							
					1,9	6.1	99.		4-	2,063.
h	Check if line 1s	a is compensa	tion for personal	L services as	1,3	7 -			1a	
b		•	pensation from a							
			used an alternati							
	determine its s	source (see ins	structions)	🕨 🔲						
Dec	ductions and I	osses (Cau	tion: See instr	uctions.):						
2	Expenses defin	nitely related	to the income o	n line 1a						
3			ctions not defin i							
а			or standard dedi	-	24,4	00.	24,400.			
b	Other deductio	ns (attach sta	tement)							
С	Add lines 3a ar	nd 3b			24,4		24,400.			
d			e		1,9	64.	99.			
е			es		70,5		70,574.			
f	Divide line 3d b				.027828	79.	1402783			
g					0	19.	34.			
4	Pro rata share		e the Worksheet	for						
а		,	e the worksheet he instructions)							
b	Other interest		no mon donono,							
5	Losses from fo									
6	Add lines 2, 3g	-			6	79.	34.		6	713.
	Subtract line 6 f				15, page 2				▶ 7	1,350.
			s Paid or Ad	crued				SEE	STATEM	ENT 7
C	redit is claimed for taxes				Foreig	n taxes paid	or accrued			
	(you must		In forei	gn currency	1			In U.S. dolla	ırs	T
check one) Taxes withheld at source on:					(p) Other	Tayo	s withheld at sou	irce on:	(t) Other	(u) Total foreign
=	(j) X Paid		Willingia at Soul	LE UII.	foreign taxes paid or	Taxes	s willingia at 50t	uice oii.	foreign taxes paid or	taxes paid or accrued (add cols.
97	(I) Date paid or accrued	(m)Dividends	(n) Rents and royalties	(0) Interest	accrued	(a) Dividends	(r) Rents and royalties	(s) Interest	accrued	(q) through (t))
	2/31/19	, ,	Toyanies			\"	Toyanies	'		
_	2/31/19					15.				15.
С										
8	Add lines A thro	ough C, colum	nn (u). Enter the	total here and	on line 9, page 2				8	15.
LH/	For Paperv	vork Reduct	tion Act Notic	e, see instruc	tions.			·		Form 1116 (2019)

P	art III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued				
	for the category of income checked above Part I	9	15.	_	
10	Carryback or carryover (attach detailed computation)	10			
10	(If your income was section 951A category income (box a above Part I), leave	10		1	
	line 10 blank.)				
11		11	15.		
•	Add lines 9 and 10			1	
12	Reduction in foreign taxes	12			
13	Taxes reclassified under high tax kickout	13			
				1	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	15.
	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the				
	United States (before adjustments) for the category of income checked above Part I	15	1,350.		
			•	1	
16	Adjustments to line 15	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income.				
	(If the result is zero or less, you have no foreign tax credit for the category of income				
	you checked above Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17	1,350.		
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or				
	Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without				
	the deduction for your exemption	18	46,134.		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see	instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	.02926
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1				
	If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and tru	sts: Enter the			
	amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. For	oreign estates			
	and trusts should enter the amount from Form 1040-NR, line 42			20	4,979.
	Caution: If you are completing line 20 for separate category g (lump-sum distributions), see ins				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	146.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 t	hrough 30 an	d enter this		
	amount on line 31. Otherwise, complete the appropriate line in Part IV		>	22	15.
P	art IV Summary of Credits From Separate Parts III				
23	Credit for taxes on section 951A category income	23		4	
24	Credit for taxes on foreign branch category income	24		4	
25	Credit for taxes on passive category income	25		4	
26	Credit for taxes on general category income	26		4	
27	Credit for taxes on section 901(j) income	27		4	
28	Credit for taxes on certain income re-sourced by treaty	28		4	
	Credit for taxes on lump-sum distributions				
30	Add lines 23 through 29			30	
31	Enter the smaller of line 20 or line 30			31	
	Reduction of credit for international boycott operations			32	
33	Subtract line 32 from line 31. This is your ${f foreign\ tax\ credit}$. Enter here and on Schedule 3 (Foreign ${f foreign\ tax\ credit}$)				
	1040-SR), line 1; Form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40	6a	>	33	

Form **1116** (2019)

Form **6251**

DOES NOT APPLY Alternative Minimum Tax - Individuals

► Go to www.irs.gov/Form6251 for instructions and the latest information.

► Attach to Form 1040, 1040-SR, or 1040-NR.

2019
Attachment
Sequence No. 32

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

	SH PRATAP & SUSHAMA UMESH RANE		543 87 8892
Pa	t I Alternative Minimum Taxable Income		T
1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line		
	11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and		46 424
	enter the result here. (If less than zero, enter as a negative amount.)	. 1	46,134.
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the		
	amount from Form 1040 or 1040-SR, line 9		24,400.
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8		
С	Investment interest expense (difference between regular tax and AMT)	. 2c	
d	Depletion (difference between regular tax and AMT)	2d	
е	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount		
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	. 2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	. 2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	. 2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	. 2k	
- 1	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	. 2 I	
m	Passive activities (difference between AMT and regular tax income or loss)	. 2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	. 2n	
О	Circulation costs (difference between regular tax and AMT)	20	
р	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)		
r	Research and experimental costs (difference between regular tax and AMT)		
s	Income from certain installment sales before January 1, 1987		
t	Intangible drilling costs preference		
3	Other adjustments, including income-based related adjustments		
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4		
	is more than \$733,700, see instructions.)	4	70,534.
Pa	t II Alternative Minimum Tax (AMT)		
5	Exemption. (If you were under age 24 at the end of 2019, see instructions.)		
	IF your filing status is AND line 4 is not over THEN enter on line 5		
	Single or head of household \$510,300 \$71,700		
	Married filing jointly or qualifying widow(er) 1,020,600	5	111,700.
	Married filing separately 510,300 55,850		
	If line 4 is over the amount shown above for your filing status, see instructions.		
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9,		
	and 11, and go to line 10	6	0.
7	• If you are filing Form 2555, see instructions for the amount to enter.		
	● If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported		
	qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and		
	16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), complete	. 7	0.
	Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line		
	6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 if		
	married filing separately) from the result.		
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7		0.
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or		
	1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR),		
	line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without		
	using Schedule J before completing this line (see instructions)	10	4,964.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0 Enter here and on Schedule 2 (Form 1040 or		,
-	1040-SR), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 7 or by the Foreign Farned Incomp

	Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Workshee	t in the	e instructions.
12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the		
	worksheet in the instructions for line 7	12	
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions		
	for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the		
	Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured for the AMT, if		
	necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	
14	Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as refigured for the AMT, if necessary)	l	
	(see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount		
	from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line		
	10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see		
	instructions for the amount to enter	15	
	Enter the smaller of line 12 or line 15	16	
	Subtract line 16 from line 12	17	
18	If line 17 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise,	4.	
40	multiply line 17 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	18	
19	Enter:		
	• \$78,750 if married filing jointly or qualifying widow(er),	40	
	• \$39,375 if single or married filing separately, or	19	
	• \$52,750 if head of household.		
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from		
20	line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not		
	complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if		
	zero or less, enter -0 If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
	Enter the smaller of line 12 or line 13	22	
	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
	Subtract line 23 from line 22	24	
	Enter:		
	• \$434,550 if single		
	• \$244,425 if married filing separately	25	
	• \$488,850 if married filing jointly or qualifying widow(er)		
	• \$461,700 if head of household		
26	Enter the amount from line 21	26	
	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from		
	line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not		
	complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if		
	zero or less, enter -0 If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
	Enter the smaller of line 24 or line 29	30	
	Multiply line 30 by 15% (0.15)	31	
32	Add lines 23 and 30	32	
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	_	
	Add lines 17, 32, and 33	35	
	Subtract line 35 from line 12	36	
	Multiply line 36 by 25% (0.25)	37	
	Add lines 18, 31, 34, and 37	38	
39	If line 12 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 12 by 26% (0.26).	_	
	Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	39	
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this		
	amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

Name

ALTERNATIVE MINIMUM TAX **Foreign Tax Credit**

(Individual, Estate, or Trust)

OMB No. 1545-0121

► Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T. Department of the Treasury Internal Revenue Service (99) ► Go to www.irs.gov/Form1116 for instructions and the latest information. Identifying number as shown on page 1 of your tax return

UN	MESH PRA	TAP & S	SUSHAMA	UMESH 1	RANE			543-87-	8892		
					w. See Categorie	s of Income in	·			Form	1116. Report all
	ounts in U.S. doll							·			·
a	Section 95	51A category ii	ncome c	Passive c	ategory income	e Sect	ion 901(j) incom	ne	g 🔲 L	ump-s	sum distributions
b	Foreign br	anch category	income d	X General c	ategory income	f Cert	ain income re-so	ourced by treaty			
				_ ~===	~						
	Resident of (name										
	• •	-	-	•	possession, use separate column			-	ou paid taxe	es to	
					side the United						
	- Tuxus	ore intention c	. 2000 110111	oouroco out			try or U.S. Pos				Total
					Α		В	С		(Add o	cols. A, B, and C.)
i	Enter the na	me of the fo	reign country	or U.S.			_			Ì	,
					INDIA						
1a	Gross income										
	and of the type	checked abov	ve:								
									18	·	
b	Check if line 1a	a is compensat	tion for persona	l services as							
			pensation from a								
			ised an alternati	ve basis to							
_	determine its s	•	,								
De	ductions and I	osses (Caut	tion: See Instr	uctions.):							
2			to the income o								
3			ctions not defin i	•							
	Certain itemize										
b	Other deductio		tement)								
C											
d	Gross foreign s				70 5	7.4					
е			es		70,5						
f		•			.000000	000					
9											
4	Pro rata share Home mortgag			for							
d	0 0	,	re instructions)								
h	Other interest (10 111011 40110113)								
5	Losses from fo										
6	Add lines 2, 3g	•							6		
7	Subtract line 6 f	from line 1a. E	nter the result h	ere and on line	15, page 2				> 7		
			Paid or A	crued							
C	Credit is claimed for taxes				Foreig	n taxes paid	or accrued				
	(you must		In forei	gn currency	T			In U.S. doll	ars		
占	check one)	_			(p) Other	_			(t) Othe		(u)Total foreign
Country	(j) X Paid	Taxes v	withheld at sour	ce on:	foreign	Taxes	withheld at sou	rce on:	foreign		taxes paid or
ರೄ	(k) Accrued	1	(n) Rents and	(2)	taxes paid or accrued	(5) 50: 1	(r) Rents and	(a) let	taxes paid		accrued (add cols. (q) through (t))
+	(I) Date paid or accrued	(m)Dividends	(n) Rents and royalties	(0) Interest	2001404	(q) Dividends	(r) Rents and royalties	(s) Interest			(-1/
弁									1		
B C									-		
_	Add lines A thro	niah C. colum	n (u) Enter the	total here and	on line Q nage 2	<u> </u>	I	<u> </u>			

Form 1116 (2019) UMESH PRATAP & SUSHAMA UMESH RANE

P	art III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued				
	for the category of income checked above Part I	9			
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 8	10	385.		
	(If your income was section 951A category income (box a above Part I), leave				
	line 10 blank.)				
11	Add lines 9 and 10	11	385.		
12	Reduction in foreign taxes	12			
	•				
13	Taxes reclassified under high tax kickout	13			
		-			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	385.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the				
	United States (before adjustments) for the category of income checked above Part I	15			
	, , , , , , , , , , , , , , , , , , , ,				
16	Adjustments to line 15	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income.				
	(If the result is zero or less, you have no foreign tax credit for the category of income				
	you checked above Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17			
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or				
	Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without				
	the deduction for your exemption	18			
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see i	nstructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	
	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 10				
	If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trust	s: Enter the			
	amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. For	eign estates			
	and trusts should enter the amount from Form 1040-NR, line 42			20	
	Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instr	uctions.			
21	Multiply line 20 by line 19 (maximum amount of credit)			21	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 thi	ough 30 and	l enter this		
	amount on line 31. Otherwise, complete the appropriate line in Part IV)	22	0.
P	art IV Summary of Credits From Separate Parts III				
23	Credit for taxes on section 951A category income	23			
24	Credit for taxes on foreign branch category income	24			
25	Credit for taxes on passive category income	25			
26	Credit for taxes on general category income	26			
27	Credit for taxes on section 901(j) income	27			
28	Credit for taxes on certain income re-sourced by treaty	28			
29	Credit for taxes on lump-sum distributions	29			
	Add lines 23 through 29			30	0.
31	Enter the smaller of line 20 or line 30			31	0.
32	Reduction of credit for international boycott operations			32	
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Schedule 3 (Form	1040 or			
	1040-SR) line 1: Form 1040-NR line 46: Form 1041 Schedule G, line 2a: or Form 990-T line 46:			22	0

Form **1116** (2019)

Department of the Treasury

Name

ALTERNATIVE MINIMUM TAX Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

Identifying number as shown on page 1 of your tax return

OMB No. 1545-0121

Form 1116 (2019)

UMESH PRATAP & SUSHAMA UMESH RANE 543-87-8892 Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below. c X Passive category income Section 951A category income Section 901(j) income Lump-sum distributions Foreign branch category income General category income Certain income re-sourced by treaty h Resident of (name of country) ▶ UNITED STATES Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession. Taxable Income or Loss From Sources Outside the United States (for category checked above) Foreign Country or U.S. Possession Total (Add cols. A, B, and C.) В С OTHER Enter the name of the foreign country or U.S. COUNTRIES INDIA possession 1a Gross income from sources within country shown above and of the type checked above: 1,964. 99. 2,063. 1a **b** Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) Deductions and losses (Caution: See instructions.): Expenses definitely related to the income on line 1a (attach statement) -Pro rata share of other deductions not definitely related: Certain itemized deductions or standard deduction Other deductions (attach statement) Add lines 3a and 3b 1,964. 99. Gross foreign source income 70,574. 70,574. Gross income from all sources .027828946 .001402783 Divide line 3d by line 3e g Multiply line 3c by line 3f Pro rata share of interest expense: a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) **b** Other interest expense Losses from foreign sources Add lines 2, 3g, 4a, 4b, and 5 2,063 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 Part II Foreign Taxes Paid or Accrued Credit is claimed Foreign taxes paid or accrued for taxes In U.S. dollars In foreign currency (you must check one) (t) Other (u) Total foreign (p) Other Taxes withheld at source on: Taxes withheld at source on: (j) X Paid foreign foreign taxes paid or taxes paid or accrued (add cols. taxes paid or accrued accrued (q) through (t)) (I) Date paid or accrued (r) Rents and royalties (s) Interest (m)Dividends (0) Interest (q) Dividends A12/31/19 в12/31/19 15. 15. c 8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ 8

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2019) UMESH PRATAP & SUSHAMA UMESH RANE

Р	art III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued				
	for the category of income checked above Part I	9	15.		
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 9	10	4.	-	
	(If your income was section 951A category income (box a above Part I), leave				
	line 10 blank.)		1.0		
11	Add lines 9 and 10	11	19.	-	
40	Deduction in femine tours	40			
12	Reduction in foreign taxes	12		-	
12	Taxes reclassified under high tax kickout	13			
ıs	laxes reclassified under high tax kickout	13		-	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	19.
	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the			17	
	United States (before adjustments) for the category of income checked above Part I	15	2,063.		
	control outloo (botor o dajaotinonto) for the outlogery of informe official above i dire				
16	Adjustments to line 15	16			
	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income.				
	(If the result is zero or less, you have no foreign tax credit for the category of income				
	you checked above Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17	2,063.		
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or				
	Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without				
	the deduction for your exemption	18	70,534.		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see	instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	.02925
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR)	040-SR), line	2.		
	If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trus	ts: Enter the			
	amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Fo	reign estates			
	and trusts should enter the amount from Form 1040-NR, line 42			20	
	$\textbf{Caution:} \ \ \textbf{If you are completing line 20 for separate category } \ \textbf{g} \ (\textbf{lump-sum distributions}), see \ \textbf{inst}$				
	Multiply line 20 by line 19 (maximum amount of credit)			21	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 th	rough 30 and	d enter this		_
_	amount on line 31. Otherwise, complete the appropriate line in Part IV		>	22	0.
	art IV Summary of Credits From Separate Parts III	Т Т			
	Credit for taxes on section 951A category income	23		-	
	Credit for taxes on foreign branch category income	24		-	
	Credit for taxes on passive category income	25		-	
	Credit for taxes on general category income	26		-	
	Credit for taxes on section 901(j) income	27		-	
	Credit for taxes on certain income re-sourced by treaty			-	
	Credit for taxes on lump-sum distributions				
	Add lines 23 through 29			30	
	Enter the smaller of line 20 or line 30			31	
	Reduction of credit for international boycott operations			32	
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040-SR), line 1: Form 1040-NR, line 46: Form 1041, Schedule G, line 23: or Form 900-T, line 46				
	THE PROPERTY OF A COURT HIGHEN BOTH AND FOUND HIGH SCHENNING IS HOP ZO OF FORM WOLLD HIMD /IN	4	_		

Form **1116** (2019)

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	ne of sh	areholder	Identifying number (see instructions)			
UΜ	ESH	PRATAP RANE	543-87-8892			
		reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning			
		ON LANE, APT. 2535	, and ending , .			
		n, state, and ZIP code or country CREEK, GA 30005				
		of shareholder filing the return: X Individual Corporation Partnersh	ip S Corporation Nongrantor Trust Estate			
Che	ck if an	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tr				
Insu	irance (Corporation under the alternative facts and circumstances test within the meaning of section	I The state of the			
Name	e of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
IC	ICI	PRU LONG TERM EQUITY (TAX SAVING) DIRE				
		nter number, street, city or town, and country.)	Reference ID number (see instructions) 924992			
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
		KC 13TH FLOOR, BANDR	or other tax year beginning ,			
_		A, MUMBAI 400051 INDIA	and ending , .			
	art I	Summary of Annual Information (see instructions)				
		following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS				
1	Desc	Check if shares jointly owned with spouse.				
2	∟ Date	shares acquired during the tax year, if applicable:				
_	5410					
3	Num	ber of shares held at the end of the tax year:				
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	(I)			
	` '	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
	(e)	If more than \$200,000, list value:				
5	Type	e of PFIC and amount of any excess distribution or gain treated as an excess distribution ur	nder section 1291, inclusion under section 1293.			
		inclusion or deduction under section 1296 (check all boxes that apply):	···,			
	(a)	Section 1291 \$				
	(b)	Section 1293 (Qualified Electing Fund) \$				
_	(c)	Section 1296 (Mark to Market) \$				
_	art II	(000			
A B		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend to the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	he time for payment of tax on the undistributed earnings and profits			
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market PFIC Stock.	ket the PFIC stock that is marketable within the meaning of section			
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEI	e, elect to recognize gain on the deemed sale of my interest in the			
_		PFIC. Enter gain or loss on line 15f of Part V.	055 11 11 11 11 11 11 11 11 11 11 11 11 1			
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.				
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC	or a DEIC to which costion 1907(d) applies alost to treat as an aveces			
•		distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	day of its last tax year as a PFIC under section 1297(a). Enter			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)			
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e complete line 16, Part V.	PFIC, within the meaning of Regulations section 1.1298-3(a), riod in the stock of the former PFIC includes the termination date, as			

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

14c

Form 8621 (Rev. 12-2018) Page **3**

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Form **8621** (Rev. 12-2018)

Form 8621 (Rev. 12-2018) Page 4

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
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	tax (line 19) as of the filing						
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	Complete lines 21 through						
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22	Earnings distributed or						
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Form **8621** (Rev. 12-2018)

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ICICI PRUDENTIAL LONG TERM EQUITY FUND (TAX Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 924992 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ONE BKC 13TH FLOOR, BANDR or other tax year beginning BANDRA, MUMBAI 400052 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 1,577. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

14c

Form 8621 (Rev. 12-2018) Page **3**

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Form **8621** (Rev. 12-2018)

Form 8621 (Rev. 12-2018) Page 4

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
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Form **8621** (Rev. 12-2018)

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual Check type of shareholder filing the return: Corporation Partnership S Corporation Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ICICI PRUDENTIAL FOCUSED BLUECHIP EQUITY FUN Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 924992 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ONE BKC 13TH FLOOR, BANDR or other tax year beginning BANDRA, MUMBAI 400053 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 4,375. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. 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Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

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Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

14c

Form 8621 (Rev. 12-2018) Page **3**

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Form **8621** (Rev. 12-2018)

Form 8621 (Rev. 12-2018) Page 4

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

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	Interest accrued on deferred						
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Form **8621** (Rev. 12-2018)

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)					
UМ	ESH	PRATAP RANE	543-87-8892					
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending .					
City	or towi	n, state, and ZIP code or country CREEK, GA 30005						
		of shareholder filing the return: X Individual Corporation Partne	ership S Corporation Nongrantor Trust Estate					
Chec	ck if an	y Excepted Specified Foreign Financial Assets are reported on this form. See instruction	ns					
	-	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect						
		Corporation under the alternative facts and circumstances test within the meaning of se						
Name	e of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)					
IC	ICI	PRUDENTIAL CHILD CARE FUND(GIFT)						
		nter number, street, city or town, and country.)	Reference ID number (see instructions) 9 2 4 9 9 2					
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019					
		KC 13TH FLOOR, BANDR	or other tax year beginning ,					
_		A, MUMBAI 400054 INDIA	and ending , .					
	art I	Summary of Annual Information (see instructions)						
Prov 1	rovide the following information with respect to all shares of the PFIC held by the shareholder: 1 Description of each class of shares held by the shareholder: UNITS							
	D030							
2	Date	Check if shares jointly owned with spouse. shares acquired during the tax year, if applicable:						
3		aber of shares held at the end of the tax year: 975.						
4	Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):						
	(a)	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,00	0 (d) \$150,001-200,000					
	(e)	If more than \$200,000, list value:						
_	_							
5		Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293,						
	(a)	inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$						
	(b)	Section 1293 (Qualified Electing Fund) \$						
	(c)	Section 1296 (Mark to Market) \$						
Р	art II							
Α		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFI	C as a QEF. Complete lines 6a through 7c of Part III.					
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to exter of the QEF until this election is terminated. Complete lines 8a through 9c of Part Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you 1294(c) and 1294(f) and the related regulations for events that terminate this election	III to calculate the tax that may be deferred. u may not make this election. Also, see sections					
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.						
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the						
E		PFIC. Enter gain or loss on line 15f of Part V. Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat are amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the						
		excess distribution is greater than zero, also complete line 16 of Part V.	iss distribution. Enter this amount on line 15e of Part V. If the					
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.						
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess						
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.						

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

14c

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ICICI PRUDENTIAL VALUE DISCOVERY FUND Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 924992 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ONE BKC 13TH FLOOR, BANDR or other tax year beginning BANDRA, MUMBAI 400055 INDIA and ending Part I Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 1,716. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions) 543-87-8892		
UМ	ESH	PRATAP RANE			
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending .		
City	or towi	n, state, and ZIP code or country CREEK, GA 30005	, and crowing , .		
		of shareholder filing the return: X Individual Corporation Partne	ership S Corporation Nongrantor Trust Estate		
		y Excepted Specified Foreign Financial Assets are reported on this form. See instruction			
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect t			
Insu	rance (Corporation under the alternative facts and circumstances test within the meaning of se	ction 1297(f)(2). See instructions		
Name	e of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
IC	ICI	PRUDENTIAL US BLUECHIP EQUITY FUND			
		nter number, street, city or town, and country.)	Reference ID number (see instructions) 924992		
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
		KC 13TH FLOOR, BANDR	or other tax year beginning ,		
_		A, MUMBAI 400056 INDIA	and ending , .		
	art I	Summary of Annual Information (see instructions)			
		following information with respect to all shares of the PFIC held by the shareholder:			
1	Desc	cription of each class of shares held by the shareholder:			
9	Data	Check if shares jointly owned with spouse. shares acquired during the tax year, if applicable:			
2	Date	strates acquired during the tax year, it applicable.			
3	Num	ber of shares held at the end of the tax year:6,068.			
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	0 (4)		
	` '		0 (d) \$150,001-200,000		
	(e)	If more than \$200,000, list value:			
5	Tyne	e of PFIC and amount of any excess distribution or gain treated as an excess distribution	n under section 1291, inclusion under section 1293		
·		inclusion or deduction under section 1296 (check all boxes that apply):	Tands cocton 120 i, molacion ando cocton 1200,		
	(a)	Section 1291 \$			
	(b)	Section 1293 (Qualified Electing Fund) \$			
	(c)	Section 1296 (Mark to Market) \$			
Р	art II	(======================================			
Α	Щ	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC			
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to exte of the QEF until this election is terminated. Complete lines 8a through 9c of Part I Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you 1294(c) and 1294(f) and the related regulations for events that terminate this election	III to calculate the tax that may be deferred. I may not make this election. Also, see sections		
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-1296(e). Complete Part IV.			
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a	QEF, elect to recognize gain on the deemed sale of my interest in the		
_		PFIC. Enter gain or loss on line 15f of Part V.	055 11 11 11 11 11 11 11 11 11 11 11 11 1		
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year amount equal to my share of the post-1986 earnings and profits of the CFC as an exceeded excess distribution is greater than zero, also complete line 16 of Part V.			
_		, ,			
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former P distribution the gain recognized on the deemed sale of my interest in the PFIC on the gain on line 15f of Part V.			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholde 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 129 PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d)	97(e) PFIC. My holding period in the stock of the Section 1297(e)		
Н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a for elect to make a deemed dividend election with respect to the former PFIC. My holding defined in Regulations section 1.1298-3(d). Enter the excess distribution on line complete line 16, Part V.	mer PFIC, within the meaning of Regulations section 1.1298-3(a), period in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning		
	ON LANE, APT. 2535	, and ending , .		
	n, state, and ZIP code or country CREEK, GA 30005			
	of shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate		
Check if an	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
Qualifying I	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t	treat such stock as the stock of a Qualifying		
	Corporation under the alternative facts and circumstances test within the meaning of secti			
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
ICICI	PRUDENTIAL LIQUID - DIRECT PLAN			
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 924992		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	KC 13TH FLOOR, BANDR	or other tax year beginning ,		
	A, MUMBAI 400057 INDIA	and ending , .		
Part I	Summary of Annual Information (see instructions)			
	following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS			
I Desc	Check if shares jointly owned with spouse.			
2 Date	shares acquired during the tax year, if applicable:			
3 Num	ber of shares held at the end of the tax year:			
4 Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
` '	If more than \$200,000, list value:	(2) \$\infty\$ \psi \text{100,000} \text{200,000}		
()	. , ,			
5 Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution $\boldsymbol{\iota}$	ınder section 1291, inclusion under section 1293,		
	inclusion or deduction under section 1296 (check all boxes that apply):			
(a)	Section 1291 \$			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c) Part II	Section 1296 (Mark to Market) \$ Elections (see instructions)			
Δ	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC a	IS 3 OFF. Complete lines to the suit 75 of Port III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. <i>Complete lines 8a through 9c of Part III</i> i Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m	the time for payment of tax on the undistributed earnings and profits		
c	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market.	rket the PFIC stock that is marketable within the meaning of section		
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE	EF, elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.			
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.			
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the las gain on line 15f of Part V.	C or a PFIC to which section 1297(d) applies, elect to treat as an excess at day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297((e) PFIC. My holding period in the stock of the Section 1297(e)		
н 🗀	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	er PFIC, within the meaning of Regulations section 1.1298-3(a), eriod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

(Rev. December 2018) Department of the Treasury Internal Revenue Service

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	Name of shareholder Identifying number (see instructions)				
UM	ESH	PRATAP RANE	543-87-8892		
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,		
		n, state, and ZIP code or country CREEK, GA 30005			
			p S Corporation Nongrantor Trust Estate		
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of sectior	· · · · · · · · · · · · · · · · · · ·		
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
		PRUDENTIAL TOP 100 FUND - DIRECT PLAN	Peterana ID number (acc instructions)		
Auui	ess (Ei	nter number, street, city or town, and country.)	Reference ID number (see instructions) 924992		
		12	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
		KC 13TH FLOOR, BANDR	or other tax year beginning ,		
	מעא art I	A, MUMBAI 400059 INDIA Summary of Annual Information (see instructions)	and ending , .		
		following information with respect to all shares of the PFIC held by the shareholder:			
1		cription of each class of shares held by the shareholder: UNITS			
		Check if shares jointly owned with spouse.			
2	Date	shares acquired during the tax year, if applicable:			
3	Num	ober of shares held at the end of the tax year:			
	Valu				
4		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
	٠,	If more than \$200,000, list value:	(u) 130,001 200,000		
	()	· / / -			
5		of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,		
		inclusion or deduction under section 1296 (check all boxes that apply):			
	(a) (b)	Section 1291 \$ Section 1293 (Qualified Electing Fund) \$			
	(c)	Section 1296 (Mark to Market) \$			
Р	art II				
Α		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III.		
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. <i>Complete lines 8a through 9c of Part III to Note:</i> If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	ne time for payment of tax on the undistributed earnings and profits calculate the tax that may be deferred. y not make this election. Also, see sections		
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark	xet the PFIC stock that is marketable within the meaning of section		
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF	, elect to recognize gain on the deemed sale of my interest in the		
_		PFIC. Enter gain or loss on line 15f of Part V.	OFF that is a controlled foreign course with a (OFO), cleated treat as		
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of the cFC as a exce			
_		excess distribution is greater than zero, also complete line 16 of Part V.	DEIO to a bish as alice 4007/4\)		
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)		
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	PFIC, within the meaning of Regulations section 1.1298-3(a), iod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending		
City or town	n, state, and ZIP code or country	, and ending , .		
	CREEK, GA 30005	sia Communica Nagaratan Turat Catata		
	of shareholder filing the return: X Individual L Corporation L Partnershy Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to ti			
	Corporation under the alternative facts and circumstances test within the meaning of section			
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
FRANK	LIN INDIA PRIMA PLUS DIRECT			
	nter number, street, city or town, and country.)	Reference ID number (see instructions) 4180003602346		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	CHAMBER VI, 3RD FLOO	or other tax year beginning ,		
	AN POINT MUMBAI 400021 INDIA	and ending , .		
Part I	Summary of Annual Information (see instructions)			
	following information with respect to all shares of the PFIC held by the shareholder:			
1 Desc	cription of each class of shares held by the shareholder:			
 2 Date	Check if shares jointly owned with spouse. shares acquired during the tax year, if applicable:			
Z Date	shales acquired during the tax year, if applicable.			
3 Num	ber of shares held at the end of the tax year:1,093.			
4 Valu	a of abarra hald at the and of the tay year (aback the appropriate boy, if applicable)			
	e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
` '	If more than \$200,000, list value:	(u)		
(0)				
5 Туре	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	nder section 1291, inclusion under section 1293,		
and	inclusion or deduction under section 1296 (check all boxes that apply):			
(a)	Section 1291 \$			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c)	Section 1296 (Mark to Market) \$			
Part II		OFF.		
В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may be seen the performance of t	the time for payment of tax on the undistributed earnings and profits		
c	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market.	rket the PFIC stock that is marketable within the meaning of section		
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE	F. elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.	n, clost to recognize gain on the accomod calc of my intercet in the		
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.			
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	C or a PFIC to which section 1297(d) applies, elect to treat as an excess t day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder o 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	e) PFIC. My holding period in the stock of the Section 1297(e)		
н 🗀	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a forme elect to make a deemed dividend election with respect to the former PFIC. My holding pe defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 156 complete line 16, Part V.	r PFIC, within the meaning of Regulations section 1.1298-3(a), priod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)			
UM	ESH	PRATAP RANE	543-87-8892			
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending			
City	or towi	n, state, and ZIP code or country CREEK, GA 30005				
Chec	ck type	of shareholder filing the return: X Individual Corporation Partne A Excepted Specified Foreign Financial Assets are reported on this form. See instruction				
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect t				
Insu	rance (Corporation under the alternative facts and circumstances test within the meaning of sec	ction 1297(f)(2). See instructions			
Name	e of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
L&	T I	NDIA VALUE DIRECT-G				
		nter number, street, city or town, and country.)	Reference ID number (see instructions) 154486/08			
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
		D FLOOR, BAKHTAWAR	or other tax year beginning ,			
_		AN POINT MUMBAI 400021 INDIA	and ending , .			
	art I	Summary of Annual Information (see instructions)				
		following information with respect to all shares of the PFIC held by the shareholder:				
1	Desc	ription of each class of shares held by the shareholder: UNITS				
_	L	Check if shares jointly owned with spouse.				
2	Date	shares acquired during the tax year, if applicable:				
3	Num	ber of shares held at the end of the tax year:1,658.				
4	\/alıı	e of shares held at the end of the tax year (check the appropriate box, if applicable):				
7		X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
	` '	If more than \$200,000, list value:	(α) [φ100,001 200,000			
	(-)					
5	Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution	n under section 1291, inclusion under section 1293,			
	and	inclusion or deduction under section 1296 (check all boxes that apply):				
	(a)	Section 1291 \$				
	(b)	Section 1293 (Qualified Electing Fund) \$				
_	(c)	Section 1296 (Mark to Market) \$				
_	<u>art II</u>	(
Α	Щ	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC				
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to exter of the QEF until this election is terminated. Complete lines 8a through 9c of Part I. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you 1294(c) and 1294(f) and the related regulations for events that terminate this election.	Il to calculate the tax that may be deferred. may not make this election. Also, see sections			
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-r 1296(e). Complete Part IV.				
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a	QEF, elect to recognize gain on the deemed sale of my interest in the			
_		PFIC. Enter gain or loss on line 15f of Part V.	055.4.4.4			
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year amount equal to my share of the post-1986 earnings and profits of the CFC as an exceedance excess distribution is greater than zero, also complete line 16 of Part V.				
_		, ,	FIG PFIG. to a biglion and in 4007/4\			
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PI distribution the gain recognized on the deemed sale of my interest in the PFIC on the I gain on line 15f of Part V.				
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholde 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 129 PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d)	17(e) PFIC. My holding period in the stock of the Section 1297(e)			
Н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding defined in Regulations section 1.1298-3(d). Enter the excess distribution on line complete line 16. Part V.	mer PFIC, within the meaning of Regulations section 1.1298-3(a), period in the stock of the former PFIC includes the termination date, as			

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

(Rev. December 2018) Department of the Treasury Internal Revenue Service

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)			
UM:	ESH	PRATAP RANE	543-87-8892			
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,			
		n, state, and ZIP code or country CREEK, GA 30005				
			p S Corporation Nongrantor Trust Estate			
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions .				
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions						
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
			amprogor (action names) (i. a.i,)			
		NDIA EQUITY FUND - GROWTH	Defense ID analysis (assignmenting)			
Addr	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 154486/08			
CD	~ T T T T	D. H. COD. DAWWIND	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
		D FLOOR, BAKHTAWAR AN POINT MUMBAI 400021 INDIA	or other tax year beginning ,			
	art I	Summary of Annual Information (see instructions)	and ending , .			
		following information with respect to all shares of the PFIC held by the shareholder:				
1		ription of each class of shares held by the shareholder: UNITS				
		Check if shares jointly owned with spouse.				
2	Date	shares acquired during the tax year, if applicable:				
3	Num	ber of shares held at the end of the tax year:				
,	Volu	a of above hald at the and of the toy year (about the appropriate how if applicable).				
4		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
	٠,	If more than \$200,000, list value:	(a) \$\psi_00,001200,000			
	` ,	·				
5	Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,			
	and inclusion or deduction under section 1296 (check all boxes that apply): (a) Section 1291 \$					
(b) Section 1293 (Qualified Electing Fund) \$						
Pa	(c) art II	Section 1296 (Mark to Market) \$ Elections (see instructions)				
A		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III.			
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.				
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section				
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the				
Е		PFIC. Enter gain or loss on line 15f of Part V.	OFF that is a controlled favoign corneration (OFC) cleat to treat an			
_	Ш	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of the cFC as a excess				
F		excess distribution is greater than zero, also complete line 16 of Part V.	and DEIO to which postion 4007/d) and its clother treat as an access			
		Lection To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an edistribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.				
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)				
		PFIC includés the CFC qualification date, as defined in Regulations section 1.1297-3(d). Édistribution is greater than zero, also complete line 16, Part V.	enter the excess distribution on line 15e, Part V. If the excess			
Н		Deemed Dividend Election With Respect to a Former PFIC. 1, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	iod in the stock of the former PFIC includes the termination date, as			

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) MIRAE ASSET INDIA OPPORTUNITIES DIRECT-G Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 7995493445 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 INDIOUBE @ THE LEELA GALL or other tax year beginning BENGALURU 560008 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 1,517. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)				
UM	ESH	PRATAP RANE	543-87-8892				
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending				
City	or towi	n, state, and ZIP code or country CREEK, GA 30005					
Chec	k type	of shareholder filing the return: X Individual Corporation Partne					
		y Excepted Specified Foreign Financial Assets are reported on this form. See instruction					
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to Corporation under the alternative facts and circumstances test within the meaning of sec					
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
			Employer recitation number (if any)				
		TAX SAVER DIRECT-G					
Addr	ess (Ei	nter number, street, city or town, and country.)	Reference ID number (see instructions) 3681534				
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
		FLOOR, MAFATLAL CENT	or other tax year beginning ,				
		AN POINT, MUMBAI 400021 INDIA	and ending , .				
	art I	Summary of Annual Information (see instructions)					
		following information with respect to all shares of the PFIC held by the shareholder:					
1	Desc	cription of each class of shares held by the shareholder: UNITS					
•	Data	Check if shares jointly owned with spouse.					
2	Date	shares acquired during the tax year, if applicable:					
3	Num	nber of shares held at the end of the tax year: 2,994.					
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	0 /4\				
	` '	X \$0-50,000 (b) 550,001-100,000 (c) \$100,001-150,000	0 (d) \$150,001-200,000				
	(e)	If more than \$200,000, list value:					
5	Tyne	e of PFIC and amount of any excess distribution or gain treated as an excess distribution	n under section 1291, inclusion under section 1293				
Ů		inclusion or deduction under section 1296 (check all boxes that apply):	Turidor Socior 1231, morasion ander Socior 1230,				
	(a)	Section 1291 \$					
	(b)	Section 1293 (Qualified Electing Fund) \$					
	(c)	Section 1296 (Mark to Market) \$					
P	art II	Elections (see instructions)					
Α		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC	C as a QEF. Complete lines 6a through 7c of Part III.				
Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings a of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections							
С		1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section					
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the					
		PFIC. Enter gain or loss on line 15f of Part V.					
Ε		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the					
		excess distribution is greater than zero, also complete line 16 of Part V.					
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.					
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess					
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.					

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Nam	e of sh	areholder	Identifying number (see instructions)				
ттм	rcu	543-87-8892					
		PRATAP RANE reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning				
		ON LANE, APT. 2535	, and ending , .				
		n, state, and ZIP code or country CREEK, GA 30005	•				
		of shareholder filing the return: X Individual Corporation Partnershi	p S Corporation Nongrantor Trust Estate				
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions .					
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre					
Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions							
Name	of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
AX	IS	LONG TERM EQUITY DIRECT-G					
Addı	ess (Ei	nter number, street, city or town, and country.)	Reference ID number (see instructions) 91026814243				
	_~		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
		HOUSE, FIRST FLOOR, , MUMBAI 400025 INDIA	or other tax year beginning ,				
	аrt I	Summary of Annual Information (see instructions)	and ending , .				
		following information with respect to all shares of the PFIC held by the shareholder:					
1		cription of each class of shares held by the shareholder: UNITS					
		Check if shares jointly owned with spouse.					
2	Date	shares acquired during the tax year, if applicable:					
3	Num	ober of shares held at the end of the tax year:					
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	(4)				
	` '	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 If more than \$200,000, list value:	(d) \$150,001-200,000				
	(6)	ii more than \$200,000, list value.					
5	Туре	e of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,				
		inclusion or deduction under section 1296 (check all boxes that apply):					
	(a)	Section 1291 \$					
	(b)	Section 1293 (Qualified Electing Fund) \$					
_	(c)	Section 1296 (Mark to Market) \$					
	art II	Elections (see instructions)	00FF 0 1 1 1 1 2 1 1 2 1 1 1 1 1 1 1 1 1 1 1				
A B		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may	ne time for payment of tax on the undistributed earnings and profits				
С		1294(c) and 1294(t) and the related regulations for events that terminate this election.					
J	_	Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). <i>Complete Part IV</i> .	ver me i i 10 stock mar is marketable within the meaning of Section				
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF PFIC. Enter gain or loss on line 15f of Part V.	, elect to recognize gain on the deemed sale of my interest in the				
Ε		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a	QEF that is a controlled foreign corporation (CFC), elect to treat an				
		amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of					
		excess distribution is greater than zero, also complete line 16 of Part V.					
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.					
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)				
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16. Part V.	PFIC, within the meaning of Regulations section 1.1298-3(a), iod in the stock of the former PFIC includes the termination date, as				

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
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	20 to report the status of						
	outstanding prior year						
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19	Deferred tax						
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_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
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	after partial termination of						
	election. Subtract line 23						
	from line 19						
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	Subtract line 24 from line 20						

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) AXIS LIQUID FUND Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 91026814243 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 AXIS HOUSE, FIRST FLOOR, or other tax year beginning WORLI, MUMBAI 400025 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 34. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

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Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
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	Subtract line 24 from line 20						

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OMB No. 1545-1002

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,		
	n, state, and ZIP code or country CREEK, GA 30005			
Check type	of shareholder filing the return: X Individual Corporation Partnershy Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
Qualifying I	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to to	reat such stock as the stock of a Qualifying		
Insurance C	Corporation under the alternative facts and circumstances test within the meaning of section	on 1297(f)(2). See instructions		
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
UTI E	QUITY FUND			
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 599285208226		
INDIQ	UBE @ THE LEELA GALL	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 or other tax year beginning		
	LURU 560008 INDIA	and ending , .		
Part I	Summary of Annual Information (see instructions)	,		
Provide the	following information with respect to all shares of the PFIC held by the shareholder:			
1 Desc	cription of each class of shares held by the shareholder: UNITS			
	Check if shares jointly owned with spouse.			
2 Date	shares acquired during the tax year, if applicable:			
3 Num	ober of shares held at the end of the tax year:995.			
	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
٠,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
(e)	If more than \$200,000, list value:			
F Tuna	and DEIC and amount of any average distribution as each treated as an average distribution up	nder eastion 1001 inclusion under eastion 1000		
	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	nder section 1291, inclusion under section 1293,		
	inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$			
(a) (b)	Section 1291 \$ Section 1293 (Qualified Electing Fund) \$			
(C)	Section 1296 (Mark to Market) \$			
Part II				
	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	S 3 OFF Complete lines for through 7s of Port III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III t Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m: 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits		
c	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mail 1296(e). Complete Part IV.	rket the PFIC stock that is marketable within the meaning of section		
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE PFIC. Enter gain or loss on line 15f of Part V.	F, elect to recognize gain on the deemed sale of my interest in the		
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as			
	amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.	distribution. Enter this amount on line 15e of Part V. If the		
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	C or a PFIC to which section 1297(d) applies, elect to treat as an excess t day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G _	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder o 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	e) PFIC. My holding period in the stock of the Section 1297(e)		
H 🗌	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a forme elect to make a deemed dividend election with respect to the former PFIC. My holding pe defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 156 complete line 16, Part V.	riod in the stock of the former PFIC includes the termination date, as		

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	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Nam	e of sh	areholder	Identifying number (see instructions)		
UM	ESH	PRATAP RANE	543-87-8892		
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending		
		n, state, and ZIP code or country CREEK, GA 30005	•		
			ership S Corporation Nongrantor Trust Estate		
		Excepted Specified Foreign Financial Assets are reported on this form. See instruction			
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect			
		Corporation under the alternative facts and circumstances test within the meaning of so	T T		
Name	e of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
KO	TAK	SELECT FOCUS FUND			
Add	ress (Ei	nter number, street, city or town, and country.)	Reference ID number (see instructions) 2279588/27		
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
		UBE @ THE LEELA GALL	or other tax year beginning ,		
_		LURU 560008 INDIA	and ending , .		
	art I	Summary of Annual Information (see instructions)			
		following information with respect to all shares of the PFIC held by the shareholder:			
1	Desc	ription of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse.			
2	L Date	shares acquired during the tax year, if applicable:			
_	Date	Shares acquired during the tax year, it approaches.			
3	Num	ber of shares held at the end of the tax year: 4,262.			
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	00 (1)		
	٠,	X \$0-50,000 (b) 550,001-100,000 (c) \$100,001-150,00	00 (d) \$150,001-200,000		
	(e)	If more than \$200,000, list value:			
5	Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution	on under section 1291, inclusion under section 1293.		
_		inclusion or deduction under section 1296 (check all boxes that apply):			
	(a)	Section 1291 \$			
	(b)	Section 1293 (Qualified Electing Fund) \$			
	(c)	Section 1296 (Mark to Market) \$			
P	art II	(======================================			
Α	Щ	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFI			
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part Note: If any portion of line 6a or line 7a of Part III is includible under section 951, yo 1294(c) and 1294(f) and the related regulations for events that terminate this election	III to calculate the tax that may be deferred. u may not make this election. Also, see sections		
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-1296(e). Complete Part IV.			
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a PFIC. Enter gain or loss on line 15f of Part V.	a QEF, elect to recognize gain on the deemed sale of my interest in the		
E		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year amount equal to my share of the post-1986 earnings and profits of the CFC as an exc			
		excess distribution is greater than zero, also complete line 16 of Part V.	Enter the arrest of the 100 of Fart V. II the		
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former lidistribution the gain recognized on the deemed sale of my interest in the PFIC on the gain on line 15f of Part V.			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a sharehold 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 12 PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(297(e) PFIC. My holding period in the stock of the Section 1297(e)		
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a fo elect to make a deemed dividend election with respect to the former PFIC. My holding defined in Regulations section 1.1298-3(d). Enter the excess distribution on line complete line 16. Part V.	rmer PFIC, within the meaning of Regulations section 1.1298-3(a), g period in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Name o	of shareholder	Identifying number (see instructions)		
UME	SH PRATAP RANE	543-87-8892		
	er, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending , .		
	town, state, and ZIP code or country			
	type of shareholder filing the return; X Individual Corporation Par if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions	tnership S Corporation Nongrantor Trust Estate		
	ring Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, ele			
Insurar	nce Corporation under the alternative facts and circumstances test within the meaning of	section 1297(f)(2). See instructions		
Name of	f foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
ICI	CI PRUDENTIAL PENSION FUNDS - TIER 1 - 1	E		
Addres	ss (Enter number, street, city or town, and country.)	Reference ID number (see instructions) 8500595411		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
ICI	CI CENTRE, H.T. PAREK	or other tax year beginning ,		
	RCHGATE, MUMBAI 400020 INDIA	and ending , .		
Par	rt I Summary of Annual Information (see instructions)			
	e the following information with respect to all shares of the PFIC held by the shareholder	:		
1	Description of each class of shares held by the shareholder: UNITS			
	Check if shares jointly owned with spouse.			
2	Date shares acquired during the tax year, if applicable:			
3	Number of shares held at the end of the tax year: 14,792.			
4	Value of charge hald at the and of the toy year (check the appropriate hery if applicable).			
	Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50,000 (b) S \$50,001-100,000 (c) S \$100,001-150,	000 (d) \$150,001-200,000		
		000 (d) \$150,001-200,000		
	(e) If more than \$200,000, list value:			
5	Type of PFIC and amount of any excess distribution or gain treated as an excess distribu	tion under section 1201 inclusion under section 1203		
	and inclusion or deduction under section 1296 (check all boxes that apply):	tion under section 1231, inclusion under section 1233,		
	(a) Section 1291 \$			
	(b) Section 1293 (Qualified Electing Fund) \$			
	(c) Section 1296 (Mark to Market) \$			
	rt II Elections (see instructions)			
Α	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the F	PFIC as a QEF. Complete lines 6a through 7c of Part III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to e of the QEF until this election is terminated. Complete lines 8a through 9c of Pa Note: If any portion of line 6a or line 7a of Part III is includible under section 951,	xtend the time for payment of tax on the undistributed earnings and profits rt III to calculate the tax that may be deferred. you may not make this election. Also, see sections		
c [1294(c) and 1294(f) and the related regulations for events that terminate this elect Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-	ion.		
DΓ	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as	s a OFF elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.			
EL	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax ye amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution is greater than zero, also complete line 16 of Part V.			
FΓ	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a forme	r PEIC or a PEIC to which section 1207/d) applies, elect to treat as an excess		
• _	distribution the gain recognized on the deemed sale of my interest in the PFIC on t gain on line 15f of Part V.			
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareho 1.1297-3(a), elect to make a deemed dividend election with respect to the Section PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-	1297(e) PFIC. My holding period in the stock of the Section 1297(e)		
н [distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a elect to make a deemed dividend election with respect to the former PFIC. My hold defined in Regulations section 1.1298-3(d). Enter the excess distribution on lin complete line 16, Part V.	former PFIC, within the meaning of Regulations section 1.1298-3(a), ing period in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Name of shareholder	Identifying number (see instructions)
UMESH PRATAP RANE	543-87-8892
Number, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning
ADDISON LANE, APT. 2535	, and ending , .
City or town, state, and ZIP code or country JOHNS CREEK, GA 30005	
Check type of shareholder filing the return: X Individual Corporation	Partnership S Corporation Nongrantor Trust Estate
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See ins	
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation	
Insurance Corporation under the alternative facts and circumstances test within the meanir Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)
ICICI PRUDENTIAL PENSION FUNDS - TIER 1	
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions) 8500595411
	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019
ICICI CENTRE, H.T. PAREK	or other tax year beginning
CHURCHGATE, MUMBAI 400020 INDIA	and ending , .
Part I Summary of Annual Information (see instructions)	
Provide the following information with respect to all shares of the PFIC held by the sharehold	older:
Description of each class of shares held by the shareholder: UNITS	
Check if shares jointly owned with spouse.Date shares acquired during the tax year, if applicable:	
Date shares acquired during the tax year, it applicable.	
3 Number of shares held at the end of the tax year: 7,107	7.
4 Value of shares held at the end of the tax year (check the appropriate box, if applical	·
(a) X \$0-50,000 (b) S50,001-100,000 (c) \$100,001-	-150,000 (d) \$150,001-200,000
(e) If more than \$200,000, list value:	
5 Type of PFIC and amount of any excess distribution or gain treated as an excess dis	stribution under section 1291, inclusion under section 1293,
and inclusion or deduction under section 1296 (check all boxes that apply):	
(a) Section 1291 \$	
(b) Section 1293 (Qualified Electing Fund) \$	_
(c) Section 1296 (Mark to Market) \$ Part II Elections (see instructions)	
A Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat	the PEIC as a OFF. Complete lines for through 7s of Port III
B Election To Extend Time For Payment of Tax. I. a shareholder of a QEF, elect	t to extend the time for payment of tax on the undistributed earnings and profits
of the QEF until this election is terminated. Complete lines 8a through 9c on Note: If any portion of line 6a or line 7a of Part III is includible under section 9	of Part III to calculate the tax that may be deferred.
1294(c) and 1294(f) and the related regulations for events that terminate this	election.
Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to m 1296(e). Complete Part IV.	nark-to-market the PFIC stock that is marketable within the meaning of section
D Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax ye	ear as a QEF, elect to recognize gain on the deemed sale of my interest in the
PFIC. Enter gain or loss on line 15f of Part V.	
	ax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an
amount equal to my share of the post-1986 earnings and profits of the CFC as excess distribution is greater than zero, also complete line 16 of Part \	
	v. ormer PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess
distribution the gain recognized on the deemed sale of my interest in the PFIC	on the last day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>
gain on line 15f of Part V.	available of a coation 1007/a) DEIO within the manning of Development
1.1297-3(a), elect to make a deemed dividend election with respect to the Sec	areholder of a section 1297(e) PFIC, within the meaning of Regulations section tion 1297(e) PFIC. My holding period in the stock of the Section 1297(e)
PFIC includes the CFC qualification date, as defined in Regulations section 1.1	297-3(d). Enter the excess distribution on line 15e, Part V. If the excess
distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder	of a former PFIC, within the meaning of Regulations section 1.1298-3(a).
elect to make a deemed dividend election with respect to the former PFIC. My defined in Regulations section 1.1298-3(d). Enter the excess distribution of	holding period in the stock of the former PFIC includes the termination date, as
complete line 16, Part V.	nrille 15e, Part v. II the excess distribution is greater than zero, also

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Name of sh	areholder	Identifying number (see instructions)				
UMESH	PRATAP RANE	543-87-8892				
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning				
	n, state, and ZIP code or country	, and ending , .				
	CREEK, GA 30005					
, ,	of shareholder filing the return: X Individual Corporation Partnersh y Excepted Specified Foreign Financial Assets are reported on this form. See instructions					
	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tr					
Insurance (Corporation under the alternative facts and circumstances test within the meaning of section	n 1297(f)(2). See instructions				
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
ICICI	PRUDENTIAL PENSION FUNDS - TIER 1 - C					
	nter number, street, city or town, and country.)	Reference ID number (see instructions) 8500595411				
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
	CENTRE, H.T. PAREK	or other tax year beginning ,				
	HGATE, MUMBAI 400020 INDIA	and ending , .				
Part I	, (55551. 5555)					
	following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS					
1 003	Check if shares jointly owned with spouse.					
2 Date	shares acquired during the tax year, if applicable:					
3 Num	nber of shares held at the end of the tax year:9 , 222 .					
	e of shares held at the end of the tax year (check the appropriate box, if applicable):	(1)				
٠,	(a) X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 (d) \$150,001-200,000 (e) If more than \$200,000, list value:					
(6)	ii iiiole tilali \$200,000, iist value.					
5 Type	e of PFIC and amount of any excess distribution or gain treated as an excess distribution ur	nder section 1291, inclusion under section 1293,				
and	inclusion or deduction under section 1296 (check all boxes that apply):					
(a)	Section 1291 \$					
(b)	(b) Section 1293 (Qualified Electing Fund) \$					
(c)	Section 1296 (Mark to Market) \$					
Part II	(22000 0 1 1 2 2 1 2 1 3				
В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections					
c	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section					
D	1296(e). Complete Part IV.					
	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.					
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the					
	excess distribution is greater than zero, also complete line 16 of Part V.					
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.					
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess					
н 🗀	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.					

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Name of sh	areholder	Identifying number (see instructions)				
UMESH	PRATAP RANE	543-87-8892				
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning				
	ON LANE, APT. 2535	, and ending , .				
	n, state, and ZIP code or country CREEK, GA 30005					
	of shareholder filing the return: X Individual Corporation Partnersh	ip S Corporation Nongrantor Trust Estate				
Check if an	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions					
	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tr					
	Corporation under the alternative facts and circumstances test within the meaning of section					
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
icici	PRUDENTIAL PENSION FUNDS - TIER 2 - E					
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 8500595411				
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
	CENTRE, H.T. PAREK	or other tax year beginning ,				
	HGATE, MUMBAI 400020 INDIA	and ending , .				
Part I	Summary of Annual Information (see instructions) following information with respect to all shares of the PFIC held by the shareholder:					
	cription of each class of shares held by the shareholder: UNITS					
	Check if shares jointly owned with spouse.					
2 Date	shares acquired during the tax year, if applicable:					
3 Num	nber of shares held at the end of the tax year:					
	e of shares held at the end of the tax year (check the appropriate box, if applicable):	<u></u>				
٠,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000				
(e)	If more than \$200,000, list value:					
5 Type	e of PFIC and amount of any excess distribution or gain treated as an excess distribution ur	oder caction 1201 inclusion under caction 1202				
	inclusion or deduction under section 1296 (check all boxes that apply):	idei Section 1231, inclusion undei Section 1233,				
(a)	Section 1291 \$					
(b)	Section 1293 (Qualified Electing Fund) \$					
(c)	Section 1296 (Mark to Market) \$					
Part II	(
А В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	•				
Б 🗀	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1204(x) and					
c	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.					
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the					
- —	PFIC. Enter gain or loss on line 15f of Part V.	055 that is a scalar likelifornian assessment in (050), also the boot of				
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the					
F 🗀	excess distribution is greater than zero, also complete line 16 of Part V.					
• 🗀	Lection To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.					
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)					
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	Enter the excess distribution on line 15e. Part V. If the excess				
_	distribution is greater than zero, also complete line 16, Part V.					
н 🗔	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e complete line 16, Part V.	riod in the stock of the former PFIC includes the termination date, as				

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Name of	f shareholder	Identifying number (see instructions)				
UMES	SH PRATAP RANE	543-87-8892				
	, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending , .				
City or t	own, state, and ZIP code or country IS CREEK, GA 30005	, and onling				
		rtnership S Corporation Nongrantor Trust Estate				
	any Excepted Specified Foreign Financial Assets are reported on this form. See instruc					
-	ng Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, ele					
	ce Corporation under the alternative facts and circumstances test within the meaning of	Employer identification number (if any)				
Name of f	foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
ICIO	CI PRUDENTIAL PENSION FUNDS - TIER 2 -	G				
Address	s (Enter number, street, city or town, and country.)	Reference ID number (see instructions) 8500595411				
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
	CI CENTRE, H.T. PAREK	or other tax year beginning ,				
	RCHGATE, MUMBAI 400020 INDIA	and ending , .				
Parl	(See metrasticité)					
	the following information with respect to all shares of the PFIC held by the shareholder	Ϊ.				
1 D	Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse.					
2 D	Date shares acquired during the tax year, if applicable:					
	ato ona ob abquirod during the tax your, it approaches.					
3 N	lumber of shares held at the end of the tax year:6 , 205.					
	/alue of shares held at the end of the tax year (check the appropriate box, if applicable):					
•	a) X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150 e) If more than \$200,000, list value:	,000 (d) \$150,001-200,000				
(ة) أَمَّ النَّالُّةُ لِمَا الْمُعَالِّ النَّالِيَّةِ لَمِي الْمُعَالِّ النَّالِيِّةِ لَعَلِيْ النَّالِ الْمُعَا					
5 T	ype of PFIC and amount of any excess distribution or gain treated as an excess distribu	ution under section 1291, inclusion under section 1293,				
	nd inclusion or deduction under section 1296 (check all boxes that apply):	,				
(a) Section 1291 \$					
(1	b) Section 1293 (Qualified Electing Fund) \$					
	c) Section 1296 (Mark to Market) \$					
Part	(
A _ B [Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the					
Б	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections					
c [1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section					
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the					
ΕГ	PFIC. Enter gain or loss on line 15f of Part V.	car as a OEE that is a controlled foreign corporation (CEC), elect to treat an				
	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.					
FΓ		or DEIC or a DEIC to which caction 1207/d) applies, elect to treat as an excess				
• _	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). <i>Enter gain on line 15f of Part V.</i>					
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)					
	PFIC includés the CFC qualification date, as defined in Regulations section 1.1297- distribution is greater than zero, also complete line 16, Part V.	-3(0). Enter the excess distribution on line 15e, Part V. If the excess				
H Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination day defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, all						
	complete line 16, Part V.					

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ICICI PRUDENTIAL PENSION FUNDS - TIER 2 - C Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 8,274. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund Attachment Sequence No. 69

Intern	al Rever	nue Service Go to www.irs.gov/Form8621 for instructions an	d the latest information. Sequence No. 09
Nam	e of sh	areholder	Identifying number (see instructions)
UM	ESH	PRATAP RANE	543-87-8892
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,
City	or towr	n, state, and ZIP code or country CREEK, GA 30005	,
		of shareholder filing the return: X Individual Corporation Partnershi	p S Corporation Nongrantor Trust Estate
Chec	k if any	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions .	
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre	
		Corporation under the alternative facts and circumstances test within the meaning of section gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	h 1297(t)(2). See instructions
			Employer Identification number (If any)
		SR54 8.49 25MR25 FV12.5	
Addr	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411
-~	-	CENTEDE II E DADEN	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019
		CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,
	art I		and ending , .
		following information with respect to all shares of the PFIC held by the shareholder:	
1		cription of each class of shares held by the shareholder: UNITS	
		Check if shares jointly owned with spouse.	
2	Date	shares acquired during the tax year, if applicable:	
3	Num	ber of shares held at the end of the tax year:313.	
5	(a) (e)	e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 If more than \$200,000, list value: of PFIC and amount of any excess distribution or gain treated as an excess distribution un	(d) \$150,001-200,000 der section 1291, inclusion under section 1293.
	and i (a) (b)	inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ 32. Section 1293 (Qualified Electing Fund) \$	
	(c)	Section 1296 (Mark to Market) \$	
P	art II	Elections (see instructions)	
A B		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	ne time for payment of tax on the undistributed earnings and profits
С		Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). <i>Complete Part IV</i> .	xet the PFIC stock that is marketable within the meaning of section
D		Deemed Sale Election . I, a shareholder on the first day of a PFIC's first tax year as a QEF PFIC. <i>Enter gain or loss on line 15f of Part V</i> .	, elect to recognize gain on the deemed sale of my interest in the
E		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.	
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	or a PFIC to which section 1297(d) applies, elect to treat as an excess day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).) PFIC. My holding period in the stock of the Section 1297(e)
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16. Part V.	iod in the stock of the former PFIC includes the termination date, as

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 35. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 32. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) SREI INF SR-4 11.75 NCD 26SP18 Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 20. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sha	reholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	eet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning and ending		
City or town,	state, and ZIP code or country			
	CREEK, GA 30005 f shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate		
	f shareholder filing the return: X Individual Corporation Partners Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	surance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t			
	prporation under the alternative facts and circumstances test within the meaning of secti			
Name of foreigr	n corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
SREI I	NFRA S7 11.25 LOA 12NV19			
	ter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
ICICI	CENTRE, H.T. PAREK	or other tax year beginning ,		
CHURCH	IGATE, MUMBAI 400020 INDIA	and ending , .		
Part I	Summary of Annual Information (see instructions)			
	ollowing information with respect to all shares of the PFIC held by the shareholder:			
1 Descr	iption of each class of shares held by the shareholder: UNITS			
0 Data a	Check if shares jointly owned with spouse.			
2 Date s	shares acquired during the tax year, if applicable:			
3 Numb	er of shares held at the end of the tax year:			
4 Value	of charge hold at the and of the tay year (cheek the appropriate her) if applicable).			
	of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
. ,	f more than \$200,000, list value:	(u)		
(6) 11				
5 Type (of PFIC and amount of any excess distribution or gain treated as an excess distribution u	under section 1291, inclusion under section 1293,		
and in	clusion or deduction under section 1296 (check all boxes that apply):			
(a) [Section 1291 \$			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c)	Section 1296 (Mark to Market) \$			
Part II	Elections (see instructions)			
	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC a	•		
	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III: Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m 1294(c) and 1294(f) and the related regulations for events that terminate this election.	to calculate the tax that may be deferred. nay not make this election. Also, see sections		
C	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-ma	arket the PFIC stock that is marketable within the meaning of section		
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a Queen	EF, elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.			
	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.			
	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the las gain on line 15f of Part V.	C or a PFIC to which section 1297(d) applies, elect to treat as an excess at day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(of a section 1297(e) PFIC, within the meaning of Regulations section (e) PFIC. My holding period in the stock of the Section 1297(e)		
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	Enter the excess distribution on line 15e, Part V. If the excess		
" 🗀	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding prodefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 34. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 108. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 36. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -11. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)		
UМ	ESH	PRATAP RANE	543-87-8892		
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending		
City	or towi	n, state, and ZIP code or country CREEK, GA 30005	, , ,		
Chec	ck type		tnership S Corporation Nongrantor Trust Estate		
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elec			
		Corporation under the alternative facts and circumstances test within the meaning of			
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
SR	ΕI	INF SR-2 8.9% BD 22MR22			
		nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411		
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
		CENTRE, H.T. PAREK	or other tax year beginning ,		
		HGATE, MUMBAI 400020 INDIA	and ending , .		
	art I	Summary of Annual Information (see instructions)			
		following information with respect to all shares of the PFIC held by the shareholder:			
1	Desc	cription of each class of shares held by the shareholder: UNITS			
_		Check if shares jointly owned with spouse.			
2	Date	shares acquired during the tax year, if applicable:			
3	Num	ber of shares held at the end of the tax year: 20 .			
	Volu	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
4		X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,	000 (d) \$150,001-200,000		
	` '	If more than \$200,000, list value:	000 (a) \$150,001-200,000		
	(6)	11 Hole than φ200,000, hist value.			
5	Tyne	e of PFIC and amount of any excess distribution or gain treated as an excess distribut	tion under section 1291, inclusion under section 1293		
Ū		inclusion or deduction under section 1296 (check all boxes that apply):	and and socion 125 i, molasion and socion 1250,		
	(a)	Section 1291 \$			
	(b)	Section 1293 (Qualified Electing Fund) \$			
	(c)	Section 1296 (Mark to Market) \$			
Р	art II				
Α		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the P	FIC as a QEF. Complete lines 6a through 7c of Part III.		
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to exof the QEF until this election is terminated. Complete lines 8a through 9c of Pai Note: If any portion of line 6a or line 7a of Part III is includible under section 951, y 1294(c) and 1294(f) and the related regulations for events that terminate this election	ktend the time for payment of tax on the undistributed earnings and profits of III to calculate the tax that may be deferred. Ou may not make this election. Also, see sections		
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-t			
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as	a QEF, elect to recognize gain on the deemed sale of my interest in the		
_		PFIC. Enter gain or loss on line 15f of Part V.			
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax ye amount equal to my share of the post-1986 earnings and profits of the CFC as an e			
_		excess distribution is greater than zero, also complete line 16 of Part V.			
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former distribution the gain recognized on the deemed sale of my interest in the PFIC on the gain on line 15f of Part V.			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a sharehol 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1.1297-3 includes the CFC qualification date, as defined in Regulations section 1.1297-3.	(297(e) PFIC. My holding period in the stock of the Section 1297(e)		
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a felect to make a deemed dividend election with respect to the former PFIC. My holdi defined in Regulations section 1.1298-3(d). Enter the excess distribution on lin complete line 16, Part V.	ormer PFIC, within the meaning of Regulations section 1.1298-3(a), ng period in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

Attachment Sequence No. 69

Name o	ame of shareholder Identifying number (see instructions)						
UME	SH	PRATAP RANE	543-87-8892				
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending , .				
		n, state, and ZIP code or country CREEK, GA 30005					
Check	type	of shareholder filing the return: X Individual Corporation Partnershi	p S Corporation Nongrantor Trust Estate				
		/ Excepted Specified Foreign Financial Assets are reported on this form. See instructions					
-	-	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre					
		Corporation under the alternative facts and circumstances test within the meaning of section go corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
			Employer ruenuncation number (n any)				
		AM SR3 10.75 24OT20 FV1K	Peteranea ID number (con instructions)				
Addres	S (EI	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411				
тат	αт	CENTEDE II E DADEN	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
		CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,				
Par		·	and ending , .				
		following information with respect to all shares of the PFIC held by the shareholder:					
		ription of each class of shares held by the shareholder: UNITS					
		Check if shares jointly owned with spouse.					
2	Date	shares acquired during the tax year, if applicable:					
3	Num	ber of shares held at the end of the tax year:					
		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(4)				
	` '	If more than \$200,000, list value:	(d) \$150,001-200,000				
	(0)	in more than \$200,000, list value.					
5	Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,				
	and i	inclusion or deduction under section 1296 (check all boxes that apply):					
	(a)	Section 1291 \$					
	(b)	Section 1293 (Qualified Electing Fund) \$					
Par	(c)	Section 1296 (Mark to Market) \$					
		Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	0.055 0				
B		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may	ne time for payment of tax on the undistributed earnings and profits				
c [1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-mark					
D [1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF.	, elect to recognize gain on the deemed sale of my interest in the				
_		PFIC. Enter gain or loss on line 15f of Part V.					
E		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of					
_		excess distribution is greater than zero, also complete line 16 of Part V.					
FL		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last <i>gain on line 15f of Part V.</i>					
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). <i>E</i>	PFIC. My holding period in the stock of the Section 1297(e)				
H [distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	od in the stock of the former PFIC includes the termination date, as				

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 33. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 105. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 35. 15c 44. **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -11. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002 Attachment Sequence No. 69

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) AKAR AUTO INDUSTRIES LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 300. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): | X | Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 2. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002 Attachment

Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) BAJAJ ELECTRICALS LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 146. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 7. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years 20. preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name	of sh	nareholder	Identifying number (see instructions)					
UME	SH	PRATAP RANE	543-87-8892					
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,					
		n, state, and ZIP code or country CREEK, GA 30005						
Check	type	of shareholder filing the return: $f X$ Individual $igcup Corporation igcup Partners$	hip S Corporation Nongrantor Trust Estate					
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions						
	-	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to						
		Corporation under the alternative facts and circumstances test within the meaning of secti						
		ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)					
		I AIRTEL LTD						
Addre	ss (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411					
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019					
		CENTRE, H.T. PAREK	or other tax year beginning ,					
		HGATE, MUMBAI 400020 INDIA	and ending , .					
	rt I	Summary of Annual Information (see instructions)						
Provide the following information with respect to all shares of the PFIC held by the shareholder:								
1	Desc	cription of each class of shares held by the shareholder: UNITS						
2	Data	☐ Check if shares jointly owned with spouse. shares acquired during the tax year, if applicable:						
2	Date	s states acquired duting the tax year, it applicable.						
3	Num	nber of shares held at the end of the tax year: 189.						
4	Valu	ue of shares held at the end of the tax year (check the appropriate box, if applicable):						
-		X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000					
	٠,	If more than \$200,000, list value:						
5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293,								
	and inclusion or deduction under section 1296 (check all boxes that apply):							
	(a)	Section 1291 \$						
	(b)	Section 1293 (Qualified Electing Fund) \$						
Da	(c) rt II	Section 1296 (Mark to Market) \$ Elections (see instructions)						
A			000 0 0 EE					
B [Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.						
C [Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.						
D [Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the						
E [PFIC. Enter gain or loss on line 15f of Part V. Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the							
		excess distribution is greater than zero, also complete line 16 of Part V.	s distribution. Enter this amount on line 15e of Part V. If the					
F [Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.						
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess						
H [distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.						

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 0. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareholder Identifying number (see instructions)			
UMESH	PRATAP RANE	543-87-8892	
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning	
	ON LANE, APT. 2535	, and ending , .	
	n, state, and ZIP code or country CREEK, GA 30005		
	of shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate	
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions		
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to		
	Corporation under the alternative facts and circumstances test within the meaning of secti ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)	
rvame or lore	gir corporation, passive to orgin investment company (1116), or qualified electing fund (421)	Employor recommodation number (if any)	
BHARA	T HEAVY ELECTRICALS LTD		
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411	
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019	
	CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,	
Part I		and ending , .	
	e following information with respect to all shares of the PFIC held by the shareholder:		
	cription of each class of shares held by the shareholder: UNITS		
	Check if shares jointly owned with spouse.		
2 Date	e shares acquired during the tax year, if applicable:		
3 Nun	nber of shares held at the end of the tax year:		
4 Volu	ie of shares held at the end of the tax year (check the appropriate box, if applicable):		
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000	
` '	If more than \$200,000, list value:	(4) \$100,001 200,000	
	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	under section 1291, inclusion under section 1293,	
	inclusion or deduction under section 1296 (check all boxes that apply): $f X$ Section 1291 \$ 4 •		
(a) (b)	Section 1291 \$ \$\frac{1}{2} \tau \frac{1}{2} \tau 1		
(c)	Section 1296 (Mark to Market) \$		
Part II			
Α	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC a	as a QEF. Complete lines 6a through 7c of Part III.	
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m	the time for payment of tax on the undistributed earnings and profits to calculate the tax that may be deferred. nay not make this election. Also, see sections	
с 🖂	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market.	arket the PEIC stock that is marketable within the meaning of section	
	1296(e). Complete Part IV.		
D	Deemed Sale Election . I, a shareholder on the first day of a PFIC's first tax year as a QI PFIC. Enter gain or loss on line 15f of Part V.	EF, elect to recognize gain on the deemed sale of my interest in the	
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess		
	excess distribution is greater than zero, also complete line 16 of Part V.	s distribution. Enter this amount on line 15e of Part V. II the	
F 🔲	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFI	C or a PFIC to which section 1297(d) applies, elect to treat as an excess	
	distribution the gain recognized on the deemed sale of my interest in the PFIC on the las gain on line 15f of Part V.	st day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>	
G	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297 (c) includes the OFF and in Respect to the Section 1297 (c).	(e) PFIC. My holding period in the stock of the Section 1297(e)	
	PFIC includés the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	Enter the excess distribution on line 15e, Part V. If the excess	
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding published in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as	

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 9. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,		
	n, state, and ZIP code or country CREEK, GA 30005			
	of shareholder filing the return: X Individual Corporation Partnersly Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
Qualifying I	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t	reat such stock as the stock of a Qualifying		
Insurance C	Corporation under the alternative facts and circumstances test within the meaning of section	on 1297(f)(2). See instructions		
	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
BIOCO:	N LIMITED			
Address (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	CENTRE, H.T. PAREK	or other tax year beginning ,		
	HGATE, MUMBAI 400020 INDIA	and ending , .		
Part I	Summary of Annual Information (see instructions)			
	following information with respect to all shares of the PFIC held by the shareholder:			
1 Desc	eription of each class of shares held by the shareholder: UNITS			
	Check if shares jointly owned with spouse.			
2 Date	shares acquired during the tax year, if applicable:			
3 Num	ber of shares held at the end of the tax year:360.			
4 Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
` '	If more than \$200,000, list value:	(u) \$130,001-200,000		
(6)	11 Hore than φ200,000, hat value.			
5 Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution u	nder section 1201 inclusion under section 1203		
	inclusion or deduction under section 1296 (check all boxes that apply):	11401 330ttoli 1231, iliolasion anasi 330ttoli 1230,		
	X Section 1291 \$ 2 •			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c)	Section 1296 (Mark to Market) \$			
Part II				
	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	S a QEF. Complete lines 6a through 7c of Part III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III t Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits		
c	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-ma 1296(e). Complete Part IV.	rket the PFIC stock that is marketable within the meaning of section		
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE PFIC. Enter gain or loss on line 15f of Part V.	F, elect to recognize gain on the deemed sale of my interest in the		
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.	distribution. Effer this amount on line 15e of Part V. II the		
F 🗀	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC	C or a PEIC to which section 1297(d) applies, elect to treat as an excess.		
	distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	t day of its last tax year as a PFIC under section 1297(a). Enter		
G _	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder o 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	e) PFIC. My holding period in the stock of the Section 1297(e)		
	distribution is greater than zero, also complete line 16, Part V.	,		
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a forme elect to make a deemed dividend election with respect to the former PFIC. My holding pedefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 156 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69

OMB No	. 1545-1002

Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) BLUE STAR LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 42. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100.001-150.000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 6. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareholder Identifying number (see instructions)							
UMESH PRATAP RANE	543-87-8892						
Number, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning						
ADDISON LANE, APT. 2535	, and ending , .						
City or town, state, and ZIP code or country JOHNS CREEK, GA 30005							
Check type of shareholder filing the return: X Individual Corporation	Partnership S Corporation Nongrantor Trust Estate						
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See in	structions						
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporatio							
Insurance Corporation under the alternative facts and circumstances test within the meani							
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)						
COAL INDIA LIMITED							
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions)						
	302902-42332753-8500595411						
	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019						
ICICI CENTRE, H.T. PAREK	or other tax year beginning ,						
CHURCHGATE, MUMBAI 400020 INDIA	and ending , .						
Part I Summary of Annual Information (see instructions)							
Provide the following information with respect to all shares of the PFIC held by the shareh 1 Description of each class of shares held by the shareholder: UNITS	loider.						
Check if shares jointly owned with spouse.							
Date shares acquired during the tax year, if applicable:							
3 Number of shares held at the end of the tax year:	5.						
4 Value of shares held at the end of the tax year (check the appropriate box, if applica (a) X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001	·						
(a) X \$0-50,000 (b) S 50,001-100,000 (c) \$100,001 (e) If more than \$200,000, list value:	1-150,000 (d) \$150,001-200,000						
(b) II more than \$200,000, list value.							
5 Type of PFIC and amount of any excess distribution or gain treated as an excess di	istribution under section 1291, inclusion under section 1293,						
and inclusion or deduction under section 1296 (check all boxes that apply):							
(a) Section 1291 \$							
(b) Section 1293 (Qualified Electing Fund) \$	_						
(c) Section 1296 (Mark to Market) \$ Part II Elections (see instructions)							
Part II Elections (see instructions) A	t the DEIC as a OFF Committee lines on the second 75 of Doct III						
	ct to extend the time for payment of tax on the undistributed earnings and profits						
of the QEF until this election is terminated. Complete lines 8a through 9c Note: If any portion of line 6a or line 7a of Part III is includible under section	of Part III to calculate the tax that may be deferred.						
1294(c) and 1294(f) and the related regulations for events that terminate this	s election.						
	mark-to-market the PFIC stock that is marketable within the meaning of section						
1296(e). Complete Part IV. Deemed Sale Election. I. a shareholder on the first day of a PFIC's first tax y	year as a QEF, elect to recognize gain on the deemed sale of my interest in the						
PFIC. Enter gain or loss on line 15f of Part V.							
	tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an						
amount equal to my share of the post-1986 earnings and profits of the CFC a excess distribution is greater than zero, also complete line 16 of Part							
distribution the gain recognized on the deemed sale of my interest in the PFIC	former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess C on the last day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>						
gain on line 15f of Part V.							
G Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)							
PFIC includes the CFC qualification date, as defined in Regulations section 1.	1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess						
distribution is greater than zero, also complete line 16, Part V.							
elect to make a deemed dividend election with respect to the former PFIC. My	y holding period in the stock of the former PFIC includes the termination date, as						
defined in Regulations section 1.1298-3(d). Enter the excess distribution complete line 16, Part V.	on line 15e, Part V. If the excess distribution is greater than zero, also						

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 23. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 103. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 34. 15c 43. **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -20. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) CUMMINS INDIA LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 97. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 23. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 48. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 16. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 3. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ENTERTAINMENT NETWORK (INDIA) Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 75. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 1. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002 Attachment Sequence No. 69

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) GAIL (INDIA) LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 58. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 7. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
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	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name o	of shareholder	Identifying number (see instructions)						
UMES	SH PRATAP RANE	543-87-8892						
	r, street, and room or suite no. If a P.O. box, see instructions. ISON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending						
City or 1	town, state, and ZIP code or country NS CREEK, GA 30005							
Check t	type of shareholder filing the return: X Individual Corporation	Partnership S Corporation Nongrantor Trust Estate						
	f any Excepted Specified Foreign Financial Assets are reported on this form. See inst							
	ing Insurance Corporation Election-I, a shareholder of stock of a foreign corporation,							
	ice Corporation under the alternative facts and circumstances test within the meaning foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)						
ivallie of	to legit corporation, passive to eight investment company (11 to), or qualified electing fullid (QLI)	Employer racination number (if any)						
REL:	IANCE ETF GOLD BEES							
Address	s (Enter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411						
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019						
	CI CENTRE, H.T. PAREK	or other tax year beginning ,						
	RCHGATE, MUMBAI 400020 INDIA	and ending , .						
Par	(000 111001010110110)							
	the following information with respect to all shares of the PFIC held by the sharehol Description of each class of shares held by the shareholder: $ extbf{UNITS}$	der:						
' '	Check if shares jointly owned with spouse.							
2 [Date shares acquired during the tax year, if applicable:							
	Number of shares held at the end of the tax year: 30	•						
	•							
	Value of shares held at the end of the tax year (check the appropriate box, if applicable)	<i>'</i>						
•	(a) $X $0-50,000$ (b) $550,001-100,000$ (c) $5100,001-1$	150,000 (d) \$150,001-200,000						
((e) If more than \$200,000, list value:							
5 7	Type of PFIC and amount of any excess distribution or gain treated as an excess distr	ribution under section 1901, inclusion under section 1909						
	and inclusion or deduction under section 1296 (check all boxes that apply):	Tibution under Section 1291, inclusion under Section 1295,						
	(a) Section 1291 \$							
•	(b) Section 1293 (Qualified Electing Fund) \$	_						
((c) Section 1296 (Mark to Market) \$	-						
Par	(2.2.2.1.2.2.2.2.2.2)							
A	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the							
В∟	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to fithe QEF until this election is terminated. Complete lines 8a through 9c of Note: If any portion of line 6a or line 7a of Part III is includible under section 95 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that terminate this election 150 1294(c) and 1294(f) and the related regulations for events that the related regulations for events that the related regulations for events the related regulations for events the related regulations for events that terminate this election 150 1294(c) and the related regulations for events the related regul	FPart III to calculate the tax that may be deferred. 51, you may not make this election. Also, see sections						
C [1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section						
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the						
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first ta amount equal to my share of the post-1986 earnings and profits of the CFC as a							
	excess distribution is greater than zero, also complete line 16 of Part V.							
F [rmer PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess						
	distribution the gain recognized on the deemed sale of my interest in the PFIC of gain on line 15f of Part V.	on the last day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>						
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess							
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c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

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Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

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Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) IDEA CELLULAR LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 66. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100.001-150.000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) INDIAN OIL CORPORATION LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 120. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 4. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 14. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002 Attachment

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) INDAG RUBBER LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 450. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 15. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 18. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -8. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002

Attachment Sequence No. 69

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) INFOSYS LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 288. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 48. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 160. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 53. 15c 66. **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -18. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
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26	Interest accrued after partial						
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	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002

Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) ITC LIMITED Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 340. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 27. holding period of the stock began in the current tax year, see instructions 15a b Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 88. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 29. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
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23	Deferred tax due with this						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) JAY USHIN LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 81. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years 16. preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareh	nolder	Identifying number (see instructions)				
UMESH P	RATAP RANE	543-87-8892				
	and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning				
	LANE, APT. 2535	, and ending , .				
	ate, and ZIP code or country PREEK, GA 30005					
	hareholder filing the return: X Individual Corporation Partners	ship S Corporation Nongrantor Trust Estate				
Check if any Ex	cepted Specified Foreign Financial Assets are reported on this form. See instructions					
	rance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to					
	oration under the alternative facts and circumstances test within the meaning of sect					
Name of foreign co	orporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
LARSEN	AND TOUBRO LIMITED					
	number, street, city or town, and country.)	Reference ID number (see instructions)				
,		302902-42332753-8500595411				
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
	ENTRE, H.T. PAREK	or other tax year beginning ,				
	ATE, MUMBAI 400020 INDIA	and ending , .				
	Summary of Annual Information (see instructions)					
	owing information with respect to all shares of the PFIC held by the shareholder: ion of each class of shares held by the shareholder: UNITS					
	heck if shares jointly owned with spouse.					
	res acquired during the tax year, if applicable:					
3 Number	of shares held at the end of the tax year: 190.					
	shares held at the end of the tax year (check the appropriate box, if applicable):					
. ,	\$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000				
(e) If m	ore than \$200,000, list value:					
F Type of I	PFIC and amount of any excess distribution or gain treated as an excess distribution	under caction 1901 inclusion under caction 1909				
	usion or deduction under section 1296 (check all boxes that apply):	under Section 1291, inclusion under Section 1293,				
(a)	Section 1291 \$					
(b)	Section 1293 (Qualified Electing Fund) \$					
(c) _	Section 1296 (Mark to Market) \$					
Part II	Elections (see instructions)					
	ection To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC	as a QEF. Complete lines 6a through 7c of Part III.				
B L Ele	ection To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend	d the time for payment of tax on the undistributed earnings and profits				
No	the QEF until this election is terminated. <i>Complete lines 8a through 9c of Part III</i> te: If any portion of line 6a or line 7a of Part III is includible under section 951, you r	may not make this election. Also, see sections				
129	94(c) and 1294(f) and the related regulations for events that terminate this election.					
	ection To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-m 96(e). Complete Part IV.	arket the PFIC Stock that is marketable within the meaning of section				
	emed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a Q	NEF, elect to recognize gain on the deemed sale of my interest in the				
	IC. Enter gain or loss on line 15f of Part V.	, , ,				
	emed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as					
	ount equal to my share of the post-1986 earnings and profits of the CFC as an exces	ss distribution. Enter this amount on line 15e of Part V. If the				
	cess distribution is greater than zero, also complete line 16 of Part V.					
F Ele	ection To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFI	IC or a PFIC to which section 1297(d) applies, elect to treat as an excess				
distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). En gain on line 15f of Part V.						
C De	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section					
1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the						
dis	stribution is greater than zero, also complete line 16, Part V.					
⊔ □ De	emed Dividend Election With Respect to a Former PFIC. I, a shareholder of a form	ner PFIC, within the meaning of Regulations section 1.1298-3(a),				
eie	ct to make a deemed dividend election with respect to the former PFIC. My holding p fined in Regulations section 1.1298-3(d). <i>Enter the excess distribution on line 1</i>	belieu in the stock of the former PFTC includes the termination date, as 5e. Part V. If the excess distribution is greater than zero, also				
	mplete line 16, Part V.	,				

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 48. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 116. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 39. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) LIC HOUSING FINANCE LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 232. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 25. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Attachment Sequence No. 69

OMB No. 1545-1002

IIICII	ui i icvoi	ac convice	a the latest information				
Nam	e of sh	areholder	Identifying number (see instructions)				
UM	ESH	PRATAP RANE	543-87-8892				
Num	ber, sti	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning				
		ON LANE, APT. 2535	, and ending , .				
		n, state, and ZIP code or country CREEK, GA 30005					
		of shareholder filing the return: X Individual Corporation Partnershi					
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions					
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of sectior					
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
			` ',				
		NANCE HOLDINGS LIMITED					
Addı	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411				
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
IC	ICI	CENTRE, H.T. PAREK	or other tax year beginning ,				
		HGATE, MUMBAI 400020 INDIA	and ending , .				
	art I	(200					
_		following information with respect to all shares of the PFIC held by the shareholder:					
1	Desc	ription of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse.					
2	Date.	shares acquired during the tax year, if applicable:					
_							
3	Num	ber of shares held at the end of the tax year:196.					
4	Volu	a of abarea hald at the and of the tay year (aback the appropriate boy if applicable).					
4		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000				
	٠,	If more than \$200,000, list value:	(u) 130,001 200,000				
	(-)						
5		of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,				
		inclusion or deduction under section 1296 (check all boxes that apply):					
	(a)	Section 1291 \$					
	(b)	Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$					
Р	(c) art II	Elections (see instructions)					
A		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III				
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections					
С		1294(c) and 1294(f) and the related regulations for events that terminate this election.					
U	ш	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). Complete Part IV.	tet the PFIC Stock that is marketable within the meaning of Section				
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF	, elect to recognize gain on the deemed sale of my interest in the				
_		PFIC. Enter gain or loss on line 15f of Part V.					
Ε		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of the cFC as an					
_		excess distribution is greater than zero, also complete line 16 of Part V.	5 510				
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last <i>gain on line 15f of Part V.</i>					
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)				
н		PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.					

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	nareholder	Identifying number (see instructions)				
UMESH	PRATAP RANE	543-87-8892				
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning				
	ON LANE, APT. 2535	, and ending , .				
	n, state, and ZIP code or country CREEK, GA 30005					
	of shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate				
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions					
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t					
	Corporation under the alternative facts and circumstances test within the meaning of sections are sectionally as a section of the section of	on 129/(t)(2). See instructions				
Name of fore	ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer Identification number (if any)				
MAHAN	AGAR GAS LIMITED					
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411				
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
	CENTRE, H.T. PAREK	or other tax year beginning ,				
Part I	HGATE, MUMBAI 400020 INDIA Summary of Annual Information (see instructions)	and ending , .				
	vide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS					
	Check if shares jointly owned with spouse.					
2 Date	shares acquired during the tax year, if applicable:					
3 Num	nber of shares held at the end of the tax year:35.					
4 Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 (d) \$150,001-200,000						
٠,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 If more than \$200,000, list value:	(d) \[\] \$150,001-200,000				
(6)	ii iiiole tilali \$200,000, list value.					
5 Type	Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293,					
and	and inclusion or deduction under section 1296 (check all boxes that apply):					
(a)	Section 1291 \$					
(b)	Section 1293 (Qualified Electing Fund) \$					
(c) Part II	Section 1296 (Mark to Market) \$					
Δ		IS 2 OFF Committee lines Co through 75 of Doubli				
В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections					
С	1294(c) and 1294(t) and the related regulations for events that terminate this election.					
•	Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). <i>Complete Part IV</i> .					
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE PFIC. Enter gain or loss on line 15f of Part V.	EF, elect to recognize gain on the deemed sale of my interest in the				
E 🗀	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as	a OFF that is a controlled foreign cornoration (CFC), elect to treat an				
	amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.					
F 🗀	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC	On a DEIC to which caction 1907(d) applies plact to treat as an excess				
•	distribution the gain recognized on the deemed sale of my interest in the PFIC on the las gain on line 15f of Part V.	the day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>				
G _	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess					
	distribution is greater than zero, also complete line 16, Part V.					
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding pedefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as				

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

(Rev. December 2018) Department of the Treasury Internal Revenue Service

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	e of sh	areholder	Identifying number (see instructions)		
<u>UM</u>	ESH	PRATAP RANE	543-87-8892		
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,		
		n, state, and ZIP code or country CREEK, GA 30005			
			p S Corporation Nongrantor Trust Estate		
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions .			
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre			
		Corporation under the alternative facts and circumstances test within the meaning of section gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
		TOR LTD	Employer ruenumeaton number (n any)		
		nter number, street, city or town, and country.)	Reference ID number (see instructions)		
Auui	622 (EI	tter number, street, city or town, and country.)	302902-42332753-8500595411		
Τ.	тат	CENTRE II III DADEN	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
		CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,		
	art I		and ending , .		
		following information with respect to all shares of the PFIC held by the shareholder:			
1		cription of each class of shares held by the shareholder: UNITS			
		Check if shares jointly owned with spouse.			
2	Date	shares acquired during the tax year, if applicable:			
3	Num	ber of shares held at the end of the tax year:1,168.			
4		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(4)		
	` '	If more than \$200,000, list value:	(d) \$150,001-200,000		
	(0)				
5	Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,		
		inclusion or deduction under section 1296 (check all boxes that apply):			
	٠,	X Section 1291 \$ 7.			
	(b)	Section 1293 (Qualified Electing Fund) \$			
D	(c) art II	Section 1296 (Mark to Market) \$ Elections (see instructions)			
A		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	2 OFF Constitute lines Continue to 75 of Doct III		
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you man	ne time for payment of tax on the undistributed earnings and profits		
С		1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark 1206(a).	tet the PFIC stock that is marketable within the meaning of section		
D		1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF	, elect to recognize gain on the deemed sale of my interest in the		
_		PFIC. Enter gain or loss on line 15f of Part V.	OFF that is a controlled (coning control (OFO)) about to track of		
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of the cFC as a excess			
_		excess distribution is greater than zero, also complete line 16 of Part V.			
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.			
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)		
Н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	PFIC, within the meaning of Regulations section 1.1298-3(a), iod in the stock of the former PFIC includes the termination date, as		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 10. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 7. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) NMDC LIMITED Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 204. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): | X | Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 16. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 23. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 8. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 6. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
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25	Deferred tax outstanding						
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(Rev. December 2018) Department of the Treasury Internal Revenue Service

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

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OMB No. 1545-1002

Attachment Sequence No. 69

Name of st	nareholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,		
	n, state, and ZIP code or country CREEK, GA 30005			
		p S Corporation Nongrantor Trust Estate		
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of section			
	ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
NTPC	LIMITED	, ,		
	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411		
	CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA Summary of Annual Information (see instructions)	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 or other tax year beginning , and ending , .		
Provide the	e following information with respect to all shares of the PFIC held by the shareholder:			
1 Des	cription of each class of shares held by the shareholder: UNITS			
	Check if shares jointly owned with spouse.			
2 Date	e shares acquired during the tax year, if applicable:			
3 Nun	nber of shares held at the end of the tax year:			
(a)	te of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 If more than \$200,000, list value:	(d) \$150,001-200,000		
5 Typ	e of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,		
and	inclusion or deduction under section 1296 (check all boxes that apply):			
(a)	X Section 1291 \$ 16.			
(b)	Section 1293 (Qualified Electing Fund) \$			
Part I	Section 1296 (Mark to Market) \$ Elections (see instructions)			
	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	2 OFF. Complete lines 6a through 7c of Part III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	ne time for payment of tax on the undistributed earnings and profits		
c	Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). <i>Complete Part IV</i> .	eet the PFIC stock that is marketable within the meaning of section		
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF PFIC. Enter gain or loss on line 15f of Part V.	, elect to recognize gain on the deemed sale of my interest in the		
E	Deemed Dividend Election . I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of			
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н 🗆	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	iod in the stock of the former PFIC includes the termination date, as		

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Form **8621** (Rev. 12-2018)

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	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
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	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002 Attachment Sequence No. 69

IIICIII	ui i icvoi	ac convice	a the latest information						
Nam	e of sh	areholder	Identifying number (see instructions)						
UM	ESH	PRATAP RANE	543-87-8892						
Num	ber, sti	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning						
		ON LANE, APT. 2535	, and ending , .						
		n, state, and ZIP code or country CREEK, GA 30005							
Chec	k type	of shareholder filing the return: X Individual Corporation Partnershi	p S Corporation Nongrantor Trust Estate						
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions							
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of sectior							
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)						
			, ,,						
		NDIA LIMITED							
Addr	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411						
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019						
IC	ICI	CENTRE, H.T. PAREK	or other tax year beginning						
		HGATE, MUMBAI 400020 INDIA	and ending , .						
P	art I	Summary of Annual Information (see instructions)	· · · · · · · · · · · · · · · · · · ·						
Prov	ide the	following information with respect to all shares of the PFIC held by the shareholder:							
1	Desc	cription of each class of shares held by the shareholder: UNITS							
_	L	Check if shares jointly owned with spouse.							
2	Date	shares acquired during the tax year, if applicable:							
3	Num	ber of shares held at the end of the tax year:54.							
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	(I)						
	` '	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 (d) \$150,001-200,000 If more than \$200,000, list value:							
	(6)	ii iilore tilali \$200,000, iist value.							
5	Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293.						
		inclusion or deduction under section 1296 (check all boxes that apply):	,						
	(a)	X Section 1291 \$ 2.							
	(b)	Section 1293 (Qualified Electing Fund) \$							
	(c)	Section 1296 (Mark to Market) \$							
	art II	Elections (see instructions)							
A	\mathbb{H}	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as							
В	Ш	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits calculate the tax that may be deferred. y not make this election. Also, see sections						
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark	et the PFIC stock that is marketable within the meaning of section						
_		1296(e). Complete Part IV.							
D	Ш	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF PFIC. Enter gain or loss on line 15f of Part V.	, elect to recognize gain on the deemed sale of my interest in the						
Ε		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a							
		amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of	listribution. Enter this amount on line 15e of Part V. If the						
_		excess distribution is greater than zero, also complete line 16 of Part V.	7510						
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last <i>gain on line 15f of Part V.</i>							
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)						
н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	PFIC, within the meaning of Regulations section 1.1298-3(a), od in the stock of the former PFIC includes the termination date, as						

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 8. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
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	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) OIL AND NATURAL GAS CORPORATIO Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 364. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): | X | Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 36. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 5. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
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		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002

Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) PATELS AIRTEMP (I) LTD Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 120. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. 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Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. 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return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

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Form **8621** (Rev. 12-2018)

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	20 to report the status of						
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	tax (line 19) as of the filing						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

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Attachment Sequence No. 69

OMB No. 1545-1002

Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) PLATINUM CORPORATION LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 100. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign

OMB No. 1545-1002

Investment Company or Qualified Electing Fund Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) POWER FINANCE CORPORATION LTD Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 442. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н

elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

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	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
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	Willott tile election relates						
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	tax (line 19) as of the filing						
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	24 only if a section 1294						
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22	Earnings distributed or						
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23	Deferred tax due with this						
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24	Accrued interest due with						
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	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) POWER GRID CORPORATION OF INDI Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 340. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): | X | Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. 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c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

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Form **8621** (Rev. 12-2018)

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Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
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19	Deferred tax						
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	tax (line 19) as of the filing						
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	24 only if a section 1294						
	election is terminated in						
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22	Earnings distributed or						
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23	Deferred tax due with this						
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24	Accrued interest due with						
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	Complete lines 25 and 26						
	only if there is a partial						
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	1294 election in the						
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Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

Attachment Sequence No. 69

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me of shareholder Identifying number (see instructions)									
UMESH PRATAP RANE	543-87-8892								
Number, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning								
ADDISON LANE, APT. 2535	, and ending , .								
City or town, state, and ZIP code or country JOHNS CREEK, GA 30005									
Check type of shareholder filing the return: $oxed{X}$ Individual $oxed{\Box}$ Corporation $oxed{\Box}$ Partners	ship S Corporation Nongrantor Trust Estate								
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions									
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to									
Insurance Corporation under the alternative facts and circumstances test within the meaning of sect									
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)								
RADICO KHAITAN LTD									
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions)								
	302902-42332753-8500595411								
	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019								
ICICI CENTRE, H.T. PAREK	or other tax year beginning ,								
CHURCHGATE, MUMBAI 400020 INDIA	and ending , .								
Part I Summary of Annual Information (see instructions)									
Provide the following information with respect to all shares of the PFIC held by the shareholder:									
1 Description of each class of shares held by the shareholder: UNITS									
Check if shares jointly owned with spouse.									
2 Date shares acquired during the tax year, if applicable:									
Number of shares held at the end of the tax year:166.									
4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):	_								
(a) X \$0-50,000 (b) S \$50,001-100,000 (c) S \$100,001-150,000	(d) \$150,001-200,000								
(e) If more than \$200,000, list value:									
5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution	under section 1291, inclusion under section 1293,								
and inclusion or deduction under section 1296 (check all boxes that apply):									
(a) Section 1291 \$									
(b) Section 1293 (Qualified Electing Fund) \$									
(c) Section 1296 (Mark to Market) \$									
Part II Elections (see instructions)									
Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	·								
B Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you nate 1294(c) and 1294(f) and the related regulations for events that terminate this election.	ection To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. pte: If any portion of line 6a or line 7a of Part III is includible their section 951, you may not make this election. Also, see sections								
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1296(e). Complete Part IV.	3								
Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a Q	EF, elect to recognize gain on the deemed sale of my interest in the								
PFIC. Enter gain or loss on line 15f of Part V. Deemed Dividend Election. I. a shareholder on the first day of a PFIC's first tax year as	a OFF that is a controlled foreign corneration (CFC), cleat to treat an								
Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an exces									
excess distribution is greater than zero, also complete line 16 of Part V.	o distribution. Effet this amount of line 13e of Part V. If the								
F Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFI	C or a DEIC to which caction 1907(d) applies, alact to treat as an excess								
distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	st day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>								
Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1207(a) PFIC. Not held to provide the Section 1207(b)									
1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297 PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	(e) PFIU. My holding period in the stock of the Section 1297(e)								
distribution is greater than zero, also complete line 16, Part V.	Lines the excess distribution on line 15e, Part V. II the excess								
Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a form	er PFIC, within the meaning of Regulations section 1.1298-3(a),								
elect to make a deemed dividend election with respect to the former PFIC. My holding p defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15	enou in the stock of the former PFIC includes the termination date, as								
complete line 16. Part V	o, rate v. ir the excess distribution is greater than 2010, dist								

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

Attachment Sequence No. 69

Name	e of shareholder Identifying number (see instructions)								
UME	SH	PRATAP RANE	543-87-8892						
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending , .						
		n, state, and ZIP code or country CREEK, GA 30005							
Check	type	of shareholder filing the return: X Individual Corporation Partnershi	p S Corporation Nongrantor Trust Estate						
		Excepted Specified Foreign Financial Assets are reported on this form. See instructions							
	-	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre							
		corporation under the alternative facts and circumstances test within the meaning of section go corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)						
			Employer Identification number (II any)						
		NCE INDUSTRIES							
Addre	ss (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) IN302902-42332753-8500595411						
_ ~ _			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019						
		CENTRE, H.T. PAREK	or other tax year beginning ,						
		HGATE, MUMBAI 400020 INDIA	and ending , .						
	rt I	(655 11.61.61.61.6)							
_		following information with respect to all shares of the PFIC held by the shareholder: ription of each class of shares held by the shareholder: UNITS							
1	Desc	Check if shares jointly owned with spouse.							
2	Date	shares acquired during the tax year, if applicable:							
_	Duto	onaroo acquiroa dariiig are tax your, ii appricable.							
3	Num	ber of shares held at the end of the tax year: 32 .							
4	Volu	a of abarea hold at the and of the tay year (aback the appropriate how if applicable):							
4		e of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000						
	` '	If more than \$200,000, list value:	(u) \$130,001 200,000						
	(0)								
5	Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,						
	and i	nclusion or deduction under section 1296 (check all boxes that apply):							
	(a)	Section 1291 \$							
	(b)	Section 1293 (Qualified Electing Fund) \$							
D-	(c)	Section 1296 (Mark to Market) \$							
	rt II	(555 11.51.51.51.5)	055						
A [Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may	ne time for payment of tax on the undistributed earnings and profits						
C [1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-mark							
ا ح ا		1296(e). Complete Part IV.	is and 1.1 to stook that to many days within the meaning of section						
D [Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF. PFIC. Enter gain or loss on line 15f of Part V.	, elect to recognize gain on the deemed sale of my interest in the						
E [Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of							
		excess distribution is greater than zero, also complete line 16 of Part V.							
F [Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC of distribution the gain recognized on the deemed sale of my interest in the PFIC on the last of gain on line 15f of Part V.							
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Exercise the CFC qualification of the CFC qualification	PFIC. My holding period in the stock of the Section 1297(e)						
H [distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding peridefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16, Part V.	od in the stock of the former PFIC includes the termination date, as						

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) RELIANCE POWER LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 10. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign

OMB No. 1545-1002 **Investment Company or Qualified Electing Fund** Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA COFFEE LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 200. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the

Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter

Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section

elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess

Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a),

Н

G

excess distribution is greater than zero, also complete line 16 of Part V.

distribution is greater than zero, also complete line 16, Part V.

gain on line 15f of Part V.

complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years 15. preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
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		(i)	(ii)	(iii)	(iv)	(v)	(vi)
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA GLOBAL BEVERAGES LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 175. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. 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return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

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Form **8621** (Rev. 12-2018)

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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

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See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA MOTORS LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 330. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. 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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002

Attachment Sequence No. 69

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OMB No. 1545-1002

Attachment Sequence No. 69

Name of sha	areholder	Identifying number (see instructions)			
UMESH	PRATAP RANE	543-87-8892			
Number, str	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning			
	ON LANE, APT. 2535	, and ending , .			
	n, state, and ZIP code or country CREEK, GA 30005				
	of shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate			
	Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
Qualifying I	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to	treat such stock as the stock of a Qualifying			
Insurance C	corporation under the alternative facts and circumstances test within the meaning of secti				
Name of foreig	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
TATA	STEEL LIMITED				
Address (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) IN302902-42332753-8500595411			
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
ICICI	CENTRE, H.T. PAREK	or other tax year beginning			
CHURC	HGATE, MUMBAI 400020 INDIA	and ending , .			
Part I	(65664.6.6.6.6)				
	following information with respect to all shares of the PFIC held by the shareholder:				
1 Desc	ription of each class of shares held by the shareholder: UNITS				
0 Data	Check if shares jointly owned with spouse.				
2 Date	shares acquired during the tax year, if applicable:				
3 Num	ber of shares held at the end of the tax year: 244.				
4 Value	e of shares held at the end of the tax year (check the appropriate box, if applicable):				
	X \$0.50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
` '	If more than \$200,000, list value:	(4) \$100,001 200,000			
()					
5 Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution \boldsymbol{u}	under section 1291, inclusion under section 1293,			
and i	nclusion or deduction under section 1296 (check all boxes that apply):				
(a)	Section 1291 \$				
(b)	Section 1293 (Qualified Electing Fund) \$				
(c) Part II	Section 1296 (Mark to Market) \$				
A D		20000000			
В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may be section 951.	the time for payment of tax on the undistributed earnings and profits			
	Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m 1294(c) and 1294(f) and the related regulations for events that terminate this election.	nay not make this election. Alsó, see sections			
C	Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market 1296(e). <i>Complete Part IV</i> .	arket the PFIC stock that is marketable within the meaning of section			
D	Deemed Sale Election . I, a shareholder on the first day of a PFIC's first tax year as a QI PFIC. <i>Enter gain or loss on line 15f of Part V</i> .	EF, elect to recognize gain on the deemed sale of my interest in the			
E 🗀	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as	a QEF that is a controlled foreign corporation (CFC), elect to treat an			
	amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.				
F 🗀	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC	C or a DEIC to which coction 1907(d) applies, clost to treat as an excess			
• 🗀	distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	st day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>			
Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations					
1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the					
	distribution is greater than zero, also complete line 16, Part V.				
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding pudefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as			

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 44. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 113. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 38. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA CONSULTANCY SERVICES LTD Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 120. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 121. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years 291. preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c 121 **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of st	nareholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	treet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning		
	ON LANE, APT. 2535	, and ending , .		
	rn, state, and ZIP code or country CREEK, GA 30005			
	of shareholder filing the return: X Individual Corporation Partnersh	ip S Corporation Nongrantor Trust Estate		
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to to Corporation under the alternative facts and circumstances test within the meaning of sectic			
	ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
	IMITED			
Address (E	inter number, street, city or town, and country.)	Reference ID number (see instructions) 302902-42332753-8500595411		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	CENTRE, H.T. PAREK	or other tax year beginning ,		
Part I	•	and ending , .		
	e following information with respect to all shares of the PFIC held by the shareholder:			
	cription of each class of shares held by the shareholder: UNITS			
	Check if shares jointly owned with spouse.			
2 Date	e shares acquired during the tax year, if applicable:			
3 Nun	nber of shares held at the end of the tax year:135.			
4 1/-1-	and the second of the second o			
	ue of shares held at the end of the tax year (check the appropriate box, if applicable): X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
` '	If more than \$200,000, list value:	(u) [] \$130,001-200,000		
(5)				
5 Typ	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	nder section 1291, inclusion under section 1293,		
	inclusion or deduction under section 1296 (check all boxes that apply):			
(a)	Section 1291 \$			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c) Part I	Section 1296 (Mark to Market) \$ Elections (see instructions)			
A .	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	S & QEF. Complete lines 6a through 7c of Part III		
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may	the time for payment of tax on the undistributed earnings and profits		
c	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market PFIC Stock.	ket the PFIC stock that is marketable within the meaning of section		
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE	F, elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.			
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.			
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	or a PFIC to which section 1297(d) applies, elect to treat as an excess day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G 🗌	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(c)	f a section 1297(e) PFIC, within the meaning of Regulations section		
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	Enter the excess distribution on line 15e, Part V. If the excess		
H 🗌	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding pe defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 156 complete line 16, Part V.	riod in the stock of the former PFIC includes the termination date, as		

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 10. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 25. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) VEDANTA LIMITED Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 87. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 2. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 18. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -21. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) WELSPUN ENTERPRISES LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 60. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 2. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

OMB No. 1545-1002 Attachment Sequence No. 69

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) WIPRO LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 133. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) JM FINANCIAL ASSET MANAGEMENT LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) IN302902-42332753-8500595411 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 3,462. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

	ar rictor	ac to the tribination of the tri	a the latest information						
Nam	e of sh	areholder	Identifying number (see instructions)						
UM	ESH	PRATAP RANE	543-87-8892						
	Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 Shareholder tax year: calendar year 2019 or other tax year beginning and ending								
		n, state, and ZIP code or country	, and ending , .						
		CREEK, GA 30005							
			p S Corporation Nongrantor Trust Estate						
			pot auch steel so the steel of a Qualifying						
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of sectior							
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)						
NT	PC	SR54 8.49 25MR25 FV12.5							
Addı	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316						
		CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 or other tax year beginning , and ending , .						
	art I	Summary of Annual Information (see instructions)							
		following information with respect to all shares of the PFIC held by the shareholder:							
1	Desc	cription of each class of shares held by the shareholder: UNITS							
2	∟_ Date	Check if shares jointly owned with spouse. shares acquired during the tax year, if applicable:							
3		ober of shares held at the end of the tax year: 54 •							
-									
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):							
	` '	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \(\ \\$150,001-200,000						
	(e)	If more than \$200,000, list value:							
5	Tyne	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291 inclusion under section 1293						
Ū		inclusion or deduction under section 1296 (check all boxes that apply):	du socion 1201, modulon dilati socion 1200,						
	(a)	X Section 1291 \$ 1.							
	(b)	Section 1293 (Qualified Electing Fund) \$							
	(c)	Section 1296 (Mark to Market) \$							
_	art II	(55551.51.51.5)							
Α		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	•						
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	ne time for payment of tax on the undistributed earnings and profits calculate the tax that may be deferred. y not make this election. Also, see sections						
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). Complete Part IV.	xet the PFIC stock that is marketable within the meaning of section						
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF	, elect to recognize gain on the deemed sale of my interest in the						
_		PFIC. Enter gain or loss on line 15f of Part V.							
Е		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of the cFC as a excess							
excess distribution is greater than zero, also complete line 16 of Part V.									
F	Ш	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.							
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).) PFIC. My holding period in the stock of the Section 1297(e)						
н		PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.							

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

Attachment Sequence No. 69

	·	•			
Name of s	hareholder	Identifying number (see instructions)			
UMESI	H PRATAP RANE	543-87-8892			
	street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning			
	SON LANE, APT. 2535	, and ending , .			
	vn, state, and ZIP code or country S CREEK, GA 30005				
Check typ	e of shareholder filing the return: $oxdot{X}$ Individual $oxdot$ Corporation $oxdot$ Partnershi	p S Corporation Nongrantor Trust Estate			
	ny Excepted Specified Foreign Financial Assets are reported on this form. See instructions .				
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre				
	Corporation under the alternative facts and circumstances test within the meaning of section				
Name of for	eign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
BHAR	AT HEAVY ELECTRICALS LTD				
	Enter number, street, city or town, and country.)	Reference ID number (see instructions)			
(,,,, -,, -,	303028-66493608-8504032316			
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
ICIC:	CENTRE, H.T. PAREK	or other tax year beginning ,			
CHUR	CHGATE, MUMBAI 400020 INDIA	and ending , .			
Part	Summary of Annual Information (see instructions)				
Provide th	e following information with respect to all shares of the PFIC held by the shareholder:				
1 De:	scription of each class of shares held by the shareholder: UNITS				
	Check if shares jointly owned with spouse.				
2 Da	e shares acquired during the tax year, if applicable:				
	4-				
3 Nu	mber of shares held at the end of the tax year:				
4 \/	of the second state and of the transport of the day of the second state and the second state				
	ue of shares held at the end of the tax year (check the appropriate box, if applicable):	(4)			
(a)		(d) \$150,001-200,000			
(e)	If more than \$200,000, list value:				
5 Tyr	pe of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1201 inclusion under section 1202			
	l inclusion or deduction under section 1296 (check all boxes that apply):	doi 3000011 1231, mold31011 dildoi 3000011 1230,			
(a)	, · · · · · · · · · · · · · · · · · · ·				
(b)					
(c)	Section 1296 (Mark to Market) \$				
Part					
Α	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III			
В	Election To Extend Time For Payment of Tax. I. a shareholder of a QEF, elect to extend the	ne time for payment of tax on the undistributed earnings and profits			
	of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	calculate the tax that may be deferred. y not make this election. Also, see sections			
С	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark	ket the PFIC stock that is marketable within the meaning of section			
	1296(e). Complete Part IV.	•			
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF	, elect to recognize gain on the deemed sale of my interest in the			
	PFIC. Enter gain or loss on line 15f of Part V.				
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a				
amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e excess distribution is greater than zero, also complete line 16 of Part V.					
	DEVO				
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	or a PFIC to which section 1297(d) applies, elect to treat as an excess day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>			
Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations sec					
ч	1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)			
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Edistribution is greater than zero, also complete line 16, Part V.	enter the excess distribution on line 15e, Part V. If the excess			
н 🗀	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former	PFIC, within the meaning of Regulations section 1.1298-3(a),			
•••	elect to make a deemed dividend election with respect to the former PFIC. My holding per	iod in the stock of the former PFIC includes the termination date, as			
	defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, complete line 16. Part V	Part v. It the excess distribution is greater than zero, also			

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. l	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 1. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	nareholder	Identifying number (see instructions)			
UMESH	PRATAP RANE	543-87-8892			
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning			
	ON LANE, APT. 2535	, and ending , .			
	n, state, and ZIP code or country CREEK, GA 30005				
	of shareholder filing the return: X Individual Corporation Partners	hip S Corporation Nongrantor Trust Estate			
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t				
	Corporation under the alternative facts and circumstances test within the meaning of section of sec	Employer identification number (if any)			
rvame or force	gir corporation, passive to orgin investment company (1110), or qualified electing fund (421)	Employer reciking attorn number (if any)			
BIOCO	N LIMITED				
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316			
TATAT	CENTEDE II E DADEU	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
	CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,			
Part I		and ending , .			
	e following information with respect to all shares of the PFIC held by the shareholder:				
	cription of each class of shares held by the shareholder: UNITS				
	Check if shares jointly owned with spouse.				
2 Date	shares acquired during the tax year, if applicable:				
3 Num	nber of shares held at the end of the tax year:576.				
4 Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):				
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
٠,	If more than \$200,000, list value:	(1) \$\pi\cos\cos\cos\cos\cos\cos\cos\cos\cos\cos			
	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	ınder section 1291, inclusion under section 1293,			
	inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ 3.				
(a) (b)	X Section 1291 \$ 3. Section 1293 (Qualified Electing Fund) \$				
(c)	Section 1296 (Mark to Market) \$				
Part II					
A	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC a	is a QEF. Complete lines 6a through 7c of Part III.			
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m	the time for payment of tax on the undistributed earnings and profits			
с 🖂	1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock . I, a shareholder of a PFIC, elect to mark-to-market.	rket the PEIC stock that is marketable within the meaning of section			
• Ш	1296(e). Complete Part IV.	and the fire steem that is maneable than the meaning of section			
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE PFIC. Enter gain or loss on line 15f of Part V.	EF, elect to recognize gain on the deemed sale of my interest in the			
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess				
	excess distribution is greater than zero, also complete line 16 of Part V.	Enter the another of the record at v. II the			
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last spin on line 15f of Port V	C or a PFIC to which section 1297(d) applies, elect to treat as an excess t day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>			
G \square	gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(of a section 1297(e) PFIC, within the meaning of Regulations section			
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	Enter the excess distribution on line 15e, Part V. If the excess			
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former elect to make a deemed dividend election with respect to the former PFIC. My holding pedefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	eriod in the stock of the former PFIC includes the termination date, as			

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 3. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
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	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) IDBI BANK LIMITED Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 111. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareholder		Identifying number (see instructions)		
UMESH PRATA	AP RANE	543-87-8892		
Number, street, and roo	om or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning		
	NE, APT. 2535	, and ending , .		
City or town, state, and JOHNS CREE	ZIP code or country K , GA 30005			
Check type of sharehold		p S Corporation Nongrantor Trust Estate		
, ·	Specified Foreign Financial Assets are reported on this form. See instructions			
Qualifying Insurance Co	orporation Election-I, a shareholder of stock of a foreign corporation, elect to tre	eat such stock as the stock of a Qualifying		
Insurance Corporation (under the alternative facts and circumstances test within the meaning of section			
Name of foreign corporation	n, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
INDAG RUBBI	ER LTD			
	r, street, city or town, and country.)	Reference ID number (see instructions)		
•	, , , , , , , , , , , , , , , , , , , ,	303028-66493608-8504032316		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	RE, H.T. PAREK	or other tax year beginning ,		
	, MUMBAI 400020 INDIA	and ending , .		
	mary of Annual Information (see instructions)			
	nformation with respect to all shares of the PFIC held by the shareholder:			
	ach class of shares held by the shareholder: UNITS			
	shares jointly owned with spouse. uired during the tax year, if applicable:			
2 Date shares acqu	and during the tax year, it approcasio.			
3 Number of share	es held at the end of the tax year:90 •			
	held at the end of the tax year (check the appropriate box, if applicable):			
(a) X \$0-50		(d) \$150,001-200,000		
(e) If more than	n \$200,000, list value:			
E Type of DEIC one	d amount of any avecage distribution or gain treated as an avecage distribution up	der ception 1901 inclusion under ception 1902		
**	d amount of any excess distribution or gain treated as an excess distribution un deduction under section 1296 (check all boxes that apply):	ider Section 1291, inclusion under Section 1293,		
	ion 1291 \$			
` ' —	ion 1293 (Qualified Electing Fund) \$			
`` —	ion 1296 (Mark to Market) \$			
Part II Elect	tions (see instructions)			
A Election To	o Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III.		
B Election To	o Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the	he time for payment of tax on the undistributed earnings and profits		
Note: If an	until this election is terminated. Complete lines 8a through 9c of Part III to y portion of line 6a or line 7a of Part III is includible under section 951, you ma	o calculate the tax that may be deferred. Ny not make this election. Also, see sections		
1294(c) an	nd 1294(f) and the related regulations for events that terminate this election.			
	o Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark Complete Part IV.	ket the PFIC stock that is marketable within the meaning of section		
	Sale Election . I, a shareholder on the first day of a PFIC's first tax year as a QEF	e, elect to recognize gain on the deemed sale of my interest in the		
PFIC. <i>Ente</i>	er gain or loss on line 15f of Part V.			
	lividend Election . I, a shareholder on the first day of a PFIC's first tax year as a Jual to my share of the post-1986 earnings and profits of the CFC as an excess o			
	idal to my share of the post-1900 earnings and profits of the GFC as an excess of stribution is greater than zero, also complete line 16 of Part V.	uistribution. Enter this amount on line 15e of Part V. If the		
	, ,	or a DEIC to which costion 1907(d) applies glost to treet as an evenes		
	o Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC n the gain recognized on the deemed sale of my interest in the PFIC on the last	day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
gain on Iir	ne 15f of Part V.			
G Deemed D	Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of	a section 1297(e) PFIC, within the meaning of Regulations section		
PFIC includ	a), elect to make a deemed dividend election with respect to the Section 1297(e des the CFC qualification date, as defined in Regulations section 1.1297-3(d). <i>E</i>	Enter the excess distribution on line 15e. Part V. If the excess		
distributio	on is greater than zero, also complete line 16, Part V.			
•• lect to ma	Dividend Election With Respect to a Former PFIC. I, a shareholder of a former ake a deemed dividend election with respect to the former PFIC. My holding per	iod in the stock of the former PFIC includes the termination date, as		
defined in I	Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, line 16, Part V.	, Part V. If the excess distribution is greater than zero, also		
complete	mio ro, rait v.			

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 3. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -6. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment ► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002 Sequence No. 69

Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) INFOSYS LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 72. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 23. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 19. 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) IPCA LABORATORIES LTD Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 18. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 1. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning		
	ON LANE, APT. 2535	, and ending , .		
	n, state, and ZIP code or country CREEK, GA 30005			
	of shareholder filing the return: X Individual Corporation Partner			
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to Corporation under the alternative facts and circumstances test within the meaning of sect			
	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
	SHIN LTD			
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	CENTRE, H.T. PAREK	or other tax year beginning ,		
	HGATE, MUMBAI 400020 INDIA	and ending , .		
Part I	, (5555			
	following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS			
1 063	Check if shares jointly owned with spouse.			
2 Date	shares acquired during the tax year, if applicable:			
0 N	nber of shares held at the end of the tax year: 90 •			
3 Num	ober of shares held at the end of the tax year:90.			
4 Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
(e)	If more than \$200,000, list value:			
. .	(85)			
	e of PFIC and amount of any excess distribution or gain treated as an excess distribution inclusion or deduction under section 1296 (check all boxes that apply):	under section 1291, inclusion under section 1293,		
(a)	Section 1291 \$			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c)	Section 1296 (Mark to Market) \$			
Part II	(222			
$A \vdash$	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC	·		
В 🔛	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to exten of the QEF until this election is terminated. Complete lines 8a through 9c of Part III Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you	d the time for payment of tax on the undistributed earnings and profits to calculate the tax that may be deferred.		
	Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you 1294(c) and 1294(f) and the related regulations for events that terminate this election.	may not make this election. Alsó, see sections		
c	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-m	narket the PFIC stock that is marketable within the meaning of section		
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a C	NEF, elect to recognize gain on the deemed sale of my interest in the		
	PFIC. Enter gain or loss on line 15f of Part V.			
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess			
	excess distribution is greater than zero, also complete line 16 of Part V.			
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PF distribution the gain recognized on the deemed sale of my interest in the PFIC on the la	IC or a PFIC to which section 1297(d) applies, elect to treat as an excess set day of its last tax year as a PFIC under section 1297(a). Enter		
	gain on line 15f of Part V.			
G	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297-PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d)	7(e) PFIC. My holding period in the stock of the Section 1297(e)		
	distribution is greater than zero, also complete line 16, Part V.			
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a form elect to make a deemed dividend election with respect to the former PFIC. My holding profined in Regulations section 1.1298-3(d). Enter the excess distribution on line 1.5 complete line 16, Part V.	period in the stock of the former PFIC includes the termination date, as		

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Number ADD I City or t	H PRATAP RANE street, and room or suite no. If a P.O. box, see instructions.	543-87-8892
ADD I City or t	street, and room or suite no. If a P.O. box, see instructions.	2010
City or t		Shareholder tax year: calendar year 2019 or other tax year beginning
	SON LANE, APT. 2535	, and ending , .
JOHN	own, state, and ZIP code or country IS CREEK, GA 30005	
		tnership S Corporation Nongrantor Trust Estate
Check if	any Excepted Specified Foreign Financial Assets are reported on this form. See instruct	ions
-	g Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elec	
	e Corporation under the alternative facts and circumstances test within the meaning of	
Name of f	oreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)
MERC	ATOR LIMITED	
	(Enter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019
	I CENTRE, H.T. PAREK	or other tax year beginning ,
	CHGATE, MUMBAI 400020 INDIA	and ending , .
Parl	(55555)	
	the following information with respect to all shares of the PFIC held by the shareholder:	
1 D	escription of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse.	
2 D	ate shares acquired during the tax year, if applicable:	
	and officers adjusted during the tax your, it approaches.	
3 N	umber of shares held at the end of the tax year:	
	alue of shares held at the end of the tax year (check the appropriate box, if applicable):	(n
•	(c) \$100,001-150,	000 (d) \$150,001-200,000
(e) If more than \$200,000, list value:	
5 T	ype of PFIC and amount of any excess distribution or gain treated as an excess distribu	tion under section 1291, inclusion under section 1293.
	nd inclusion or deduction under section 1296 (check all boxes that apply):	,
(;	u) Section 1291 \$	
(1		
Dord		
Part		
B	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the P Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to ex	stend the time for payment of tax on the undistributed earnings and profits
	of the QEF until this election is terminated. Complete lines 8a through 9c of Pal Note: If any portion of line 6a or line 7a of Part III is includible under section 951, y 1294(c) and 1294(f) and the related regulations for events that terminate this electi	rt III to calculate the tax that may be deferred. rou may not make this election. Also, see sections
C [Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-t 1296(e). Complete Part IV.	o-market the PFIC stock that is marketable within the meaning of section
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as PFIC. Enter gain or loss on line 15f of Part V.	s a QEF, elect to recognize gain on the deemed sale of my interest in the
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax ye amount equal to my share of the post-1986 earnings and profits of the CFC as an e	
	excess distribution is greater than zero, also complete line 16 of Part V.	Access distribution. Enter this amount on line 13e of Part V. II the
FΓ	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a forme	r PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess
_	distribution the gain recognized on the deemed sale of my interest in the PFIC on the gain on line 15f of Part V.	ne last day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>
G [Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareho 1.1297-3(a), elect to make a deemed dividend election with respect to the Section	1297(e) PFIC. My holding period in the stock of the Section 1297(e)
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-	3(d). Enter the excess distribution on line 15e, Part V. If the excess
	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a significant of the complete line 16, Part V.	Saurana DEIO within the manning of Deputations section 1 1000 0(a)

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)		
UMESH	PRATAP RANE	543-87-8892		
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2 0 1 9 or other tax year beginning and ending		
City or tow	n, state, and ZIP code or country CREEK, GA 30005	, underlang , .		
	of shareholder filing the return: X Individual Corporation Partnersl	hip S Corporation Nongrantor Trust Estate		
	y Excepted Specified Foreign Financial Assets are reported on this form. See instructions			
	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t			
	Corporation under the alternative facts and circumstances test within the meaning of section			
Name of forei	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)		
NTPC	LIMITED			
	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316		
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019		
	CENTRE, H.T. PAREK	or other tax year beginning ,		
	HGATE, MUMBAI 400020 INDIA	and ending , .		
Part I	(55555)			
	following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS			
1 063	Check if shares jointly owned with spouse.			
2 Date	shares acquired during the tax year, if applicable:			
	nber of shares held at the end of the tax year: 64.			
	e of shares held at the end of the tax year (check the appropriate box, if applicable):			
٠,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000		
(e)	If more than \$200,000, list value:			
5 Type	e of PFIC and amount of any excess distribution or gain treated as an excess distribution u	under section 1991, inclusion under section 1993		
	inclusion or deduction under section 1296 (check all boxes that apply):	muci socion 1231, inclusion unuci socion 1233,		
(a)	X Section 1291 \$ 1.			
(b)	Section 1293 (Qualified Electing Fund) \$			
(c)	Section 1296 (Mark to Market) \$			
Part II	(
А В	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC a	•		
Б 🗀	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. Complete lines 8a through 9c of Part III through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you me 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits to calculate the tax that may be deferred. lay not make this election. Also, see sections		
c _	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-ma 1296(e). Complete Part IV.	rket the PFIC stock that is marketable within the meaning of section		
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE	EF, elect to recognize gain on the deemed sale of my interest in the		
E 🗀	PFIC. Enter gain or loss on line 15f of Part V.	a OFF that is a controlled foreign corporation (CFC), cleat to treat an		
-	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as amount equal to my share of the post-1986 earnings and profits of the CFC as an excess excess distribution is greater than zero, also complete line 16 of Part V.			
F 🗀	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC	On a PEIC to which section 1207/d) applies, elect to treat as an excess		
·	distribution the gain recognized on the deemed sale of my interest in the PFIC on the las gain on line 15f of Part V.	t day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>		
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	e) PFIC. My holding period in the stock of the Section 1297(e)		
н 🗀	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a forme elect to make a deemed dividend election with respect to the former PFIC. My holding pedefined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15 complete line 16, Part V.	er PFIC, within the meaning of Regulations section 1.1298-3(a), eriod in the stock of the former PFIC includes the termination date, as		

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 7. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) RELIANCE POWER LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 25. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also

complete line 16, Part V.

orm	8621 (Rev. 12-2018)				Page 2	
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	olete lines 6a through 7c.	If you are mak	ing	
	Election B, also complete lines 8a through 9c. See instructions.					
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a				
b	Enter the portion of line 6a that is included in income under section 951 or that may be					
	excluded under section 1293(g)	6b				
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income			6c		
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a				
b	Enter the portion of line 7a that is included in income under section 951 or that may be					
	excluded under section 1293(g)	7b				
C		ınt in Part II of th	e Schedule D			
	used for your income tax return. See instructions			7c		
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.			
8 a	Add lines 6c and 7c			8a		
b	Enter the total amount of cash and the fair market value of other property distributed					
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b				
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares					
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c				
d	Add lines 8b and 8c			8d		
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra		8e			
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	nder section 951,				
	you may make Election B with respect to the amount on line 8e.					
9 a	Enter the total tax for the tax year. See instructions	9a				
b	Enter the total tax for the tax year determined without regard to the amount entered					
	on line 8e	9b				
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	cing			
	Election B			9c		
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)				
10a	Enter the fair market value of your PFIC stock at the end of the tax year		10a			
b	Enter your adjusted basis in the stock at the end of the tax year		10b			
C	c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income					
	on your tax return. If a loss, go to line 11		10c			
11	Enter any unreversed inclusions (as defined in section 1296(d))		11			
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	as an ordinary				
	loss on your tax return			12		
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the					
а	Enter the fair market value of the stock on the date of sale or disposition		13a			
b	Enter the adjusted basis of the stock on the date of sale or disposition	<u>1</u>	13b			
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your			
	tax return. If a loss, go to line 14			13c		
14a	Enter any unreversed inclusions (as defined in section 1296(d))			14a		
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In					
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		146		

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
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	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
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	from line 19						
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Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual Check type of shareholder filing the return: Corporation Partnership S Corporation Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) STEEL AUTHORITY OF INDIA LTD Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 41. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 0. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
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	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	nareholder	Identifying number (see instructions)					
UMESH	PRATAP RANE	543-87-8892					
	reet, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning					
	ON LANE, APT. 2535	, and ending , .					
	n, state, and ZIP code or country CREEK, GA 30005						
		rtnership S Corporation Nongrantor Trust Estate					
Check if an	y Excepted Specified Foreign Financial Assets are reported on this form. See instruc	ctions					
	Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, ele						
	Corporation under the alternative facts and circumstances test within the meaning o						
Name of forei	ign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)					
SUN P	HARMACEUTICAL INDUSTRIES						
Address (E	nter number, street, city or town, and country.)	Reference ID number (see instructions)					
		303028-66493608-8504032316					
татат	COMPANIE II M. DADEK	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019					
	CENTRE, H.T. PAREK HGATE, MUMBAI 400020 INDIA	or other tax year beginning ,					
Part I		and ending , .					
	e following information with respect to all shares of the PFIC held by the shareholder	-					
	cription of each class of shares held by the shareholder: UNITS	•					
	Check if shares jointly owned with spouse.						
2 Date	shares acquired during the tax year, if applicable:						
3 Num	nber of shares held at the end of the tax year:						
4 Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):						
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150						
` '	If more than \$200,000, list value:	(4) \$100,001 200,000					
` ,							
5 Type	e of PFIC and amount of any excess distribution or gain treated as an excess distrib	ution under section 1291, inclusion under section 1293,					
	inclusion or deduction under section 1296 (check all boxes that apply):						
(a)	X Section 1291 \$ 2.						
(b) (c)	Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$						
Part II							
Α 🗌		PFIC as a QEF. Complete lines 6a through 7c of Part III					
В							
of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections							
	1294(c) and 1294(f) and the related regulations for events that terminate this elec	tion.					
с <u></u>	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section						
D	1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the						
	PFIC. Enter gain or loss on line 15f of Part V.						
E	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax y						
		qual to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the					
excess distribution is greater than zero, also complete line 16 of Part V.							
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter						
	gain on line 15f of Part V.						
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations s 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e)						
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297	-3(d). Enter the excess distribution on line 15e, Part V. If the excess					
_	distribution is greater than zero, also complete line 16, Part V.						
H	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.129 elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the terminal						
	defined in Regulations section 1.1298-3(d). Enter the excess distribution on li complete line 16, Part V.	ne 15e, Part V. If the excess distribution is greater than zero, also					

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making **Election B** 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 2. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shareholder	Identifying number (see instructions)					
UMESH PRATAP RANE	543-87-8892					
Number, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 2019 or other tax year beginning					
ADDISON LANE, APT. 2535	, and ending , .					
City or town, state, and ZIP code or country JOHNS CREEK, GA 30005						
Check type of shareholder filing the return: X Individual Corporation	Partnership S Corporation Nongrantor Trust Estate					
Check if any Excepted Specified Foreign Financial Assets are reported on this form. See						
Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corpora Insurance Corporation under the alternative facts and circumstances test within the me						
Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF						
TATA MOTORS LIMITED						
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316					
	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019					
ICICI CENTRE, H.T. PAREK	or other tax year beginning ,					
CHURCHGATE, MUMBAI 400020 INDIA	and ending , .					
Part I Summary of Annual Information (see instruction	,					
Provide the following information with respect to all shares of the PFIC held by the sha 1 Description of each class of shares held by the shareholder: UNITS	reholder:					
Check if shares jointly owned with spouse.						
Date shares acquired during the tax year, if applicable:						
2	205					
3 Number of shares held at the end of the tax year: 2	885.					
4 Value of shares held at the end of the tax year (check the appropriate box, if app	plicable):					
(a) X \$0-50,000 (b) S 50,001-100,000 (c) S 100,0	·					
(e) If more than \$200,000, list value:						
5 Type of PFIC and amount of any excess distribution or gain treated as an excess and inclusion or deduction under section 1296 (check all boxes that apply):	s distribution under section 1291, inclusion under section 1293,					
(a) Section 1291 \$						
(b) Section 1293 (Qualified Electing Fund) \$						
(c) Section 1296 (Mark to Market) \$						
Part II Elections (see instructions)						
B Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to tr	•					
of the QEF until this election is terminated. Complete lines 8a through S Note: If any portion of line 6a or line 7a of Part III is includible under section	elect to extend the time for payment of tax on the undistributed earnings and profits 9c of Part III to calculate the tax that may be deferred.					
Note: If any portion of line 6a or line 7a of Part III is includible under section 1294(c) and 1294(f) and the related regulations for events that terminate t	on 951, you may not make this election. Also, see sections this election.					
C Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to 1296(e). Complete Part IV.	to mark-to-market the PFIC stock that is marketable within the meaning of section					
	ax year as a QEF, elect to recognize gain on the deemed sale of my interest in the					
PFIC. Enter gain or loss on line 15f of Part V.						
	rst tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an C as an excess distribution. <i>Enter this amount on line 15e of Part V. If the</i>					
excess distribution is greater than zero, also complete line 16 of Pa						
F Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of	f a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess					
distribution the gain recognized on the deemed sale of my interest in the P gain on line 15f of Part V.	PFIC on the last day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>					
Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a	shareholder of a section 1297(e) PFIC, within the meaning of Regulations section					
1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution dist						
distribution is greater than zero, also complete line 16, Part V.						
elect to make a deemed dividend election with respect to the former PFIC.	Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also					

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA POWER CO LTD Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 90. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

Sequence No. 69

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TATA STEEL LIMITED Address (Enter number, street, city or town, and country.) Reference ID number (see instructions) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 69. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100.001-150.000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II Elections (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 13. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 48. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 16. 15c 20. **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, -7. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of sh	areholder	Identifying number (see instructions)			
UMESH	PRATAP RANE	543-87-8892			
	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,			
	n, state, and ZIP code or country CREEK, GA 30005				
	of shareholder filing the return: X Individual Corporation Partnersly Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
Qualifying I	nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to t	reat such stock as the stock of a Qualifying			
Insurance C	Corporation under the alternative facts and circumstances test within the meaning of section	on 1297(f)(2). See instructions			
Name of foreign	gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
TATA	CONSULTANCY SERVICES LTD				
Address (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316			
		Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
	CENTRE, H.T. PAREK	or other tax year beginning ,			
	HGATE, MUMBAI 400020 INDIA	and ending , .			
Part I	Summary of Annual Information (see instructions)				
	following information with respect to all shares of the PFIC held by the shareholder:				
1 Desc	eription of each class of shares held by the shareholder: UNITS				
	Check if shares jointly owned with spouse.				
2 Date	shares acquired during the tax year, if applicable:				
3 Num	ber of shares held at the end of the tax year: 288.				
4 Value	e of shares held at the end of the tax year (check the appropriate box, if applicable):				
	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
` '	If more than \$200,000, list value:	(u)			
(6)	πιοτό than φ200,000, hat value.				
5 Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution u	nder section 1291 inclusion under section 1293			
	inclusion or deduction under section 1296 (check all boxes that apply):				
	X Section 1291 \$ 192.				
(b)	Section 1293 (Qualified Electing Fund) \$				
(c)	Section 1296 (Mark to Market) \$				
Part II	Elections (see instructions)				
Α 🗌	Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as	s a QEF. Complete lines 6a through 7c of Part III.			
В	Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend of the QEF until this election is terminated. <i>Complete lines 8a through 9c of Part III t</i> Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you m 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits			
c	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mail 1296(e). Complete Part IV.	rket the PFIC stock that is marketable within the meaning of section			
D	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QE PFIC. Enter gain or loss on line 15f of Part V.	F, elect to recognize gain on the deemed sale of my interest in the			
F \square	•	a OFF that is a controlled foreign corporation (CFC), also to treet an			
Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (C amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e					
	excess distribution is greater than zero, also complete line 16 of Part V.				
F	Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	t day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>			
G \square	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder o 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e)	f a section 1297(e) PFIC, within the meaning of Regulations section			
	PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). distribution is greater than zero, also complete line 16, Part V.	Enter the excess distribution on line 15e, Part V. If the excess			
H	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.				

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 290. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 234. 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 78. 15c 98. **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, 192. see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
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	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign **Investment Company or Qualified Electing Fund**

Attachment

OMB No. 1545-1002

► Go to www.irs.gov/Form8621 for instructions and the latest information. Sequence No. 69 Identifying number (see instructions) Name of shareholder 543-87-8892 UMESH PRATAP RANE Shareholder tax year: calendar year 2019 or other tax year beginning Number, street, and room or suite no. If a P.O. box, see instructions. ADDISON LANE, APT. 2535 and ending City or town, state, and ZIP code or country JOHNS CREEK, GA 30005 X Individual S Corporation Check type of shareholder filing the return: Corporation Partnership Check if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions Qualifying Insurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions Employer identification number (if any) Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF) TECH MAHINDRA LIMITED Reference ID number (see instructions) Address (Enter number, street, city or town, and country.) 303028-66493608-8504032316 Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 ICICI CENTRE. H.T. PAREK or other tax year beginning CHURCHGATE, MUMBAI 400020 INDIA and ending Summary of Annual Information (see instructions) Provide the following information with respect to all shares of the PFIC held by the shareholder: Description of each class of shares held by the shareholder: UNITS Check if shares jointly owned with spouse. Date shares acquired during the tax year, if applicable: 12. Number of shares held at the end of the tax year: Value of shares held at the end of the tax year (check the appropriate box, if applicable): (a) X \$0-50.000 **(b)** \$50,001-100,000 (c) \$100,001-150,000 \$150,001-200,000 (e) If more than \$200,000, list value: Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply): X Section 1291 \$ (b) Section 1293 (Qualified Electing Fund) \$ Section 1296 (Mark to Market) \$ (c) Part II **Elections** (see instructions) Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III. Α В Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election. Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV. Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V. Εl Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V. Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I. a shareholder of a section 1297(e) PFIC. within the meaning of Regulations section G 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), Н elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 2. 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name	of sh	areholder	Identifying number (see instructions)				
UMI	ESH	PRATAP RANE	543-87-8892				
		reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning and ending				
City c	r towi	n, state, and ZIP code or country CREEK, GA 30005					
Checl	k type	of shareholder filing the return: X Individual Corporation Partn	nership S Corporation Nongrantor Trust Estate				
		y Excepted Specified Foreign Financial Assets are reported on this form. See instruction					
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect					
		Corporation under the alternative facts and circumstances test within the meaning of sign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)				
ivame	oi iorei	gn corporation, passive loreign investment company (PFIO), or qualified electing fund (QEF)	Limployer Identification number (if any)				
WE]	LSP	UN CORP LIMITED					
Addre	ess (Ei	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316				
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019				
		CENTRE, H.T. PAREK	or other tax year beginning ,				
		HGATE, MUMBAI 400020 INDIA	and ending , .				
	art I	Summary of Annual Information (see instructions)					
		following information with respect to all shares of the PFIC held by the shareholder: cription of each class of shares held by the shareholder: UNITS					
1	Desc	Check if shares jointly owned with spouse.					
2	∟_ Date	shares acquired during the tax year, if applicable:					
-	Duto						
3	Num	ber of shares held at the end of the tax year:91.					
4	Valu	e of shares held at the end of the tax year (check the appropriate box, if applicable):					
7		X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,00	00 (d) \$150,001-200,000				
	٠,	If more than \$200,000, list value:	(4) [] \$100,000 200,000				
	` ,						
5	Туре	of PFIC and amount of any excess distribution or gain treated as an excess distribution	on under section 1291, inclusion under section 1293,				
		inclusion or deduction under section 1296 (check all boxes that apply):					
	(a)	Section 1291 \$					
	(b)	Section 1293 (Qualified Electing Fund) \$					
D	(c) art II	Section 1296 (Mark to Market) \$ Elections (see instructions)					
A		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PF	10 20 2 OEE O				
В		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to ext of the QEF until this election is terminated. Complete lines 8a through 9c of Part Note: If any portion of line 6a or line 7a of Part III is includible under section 951, yo 1294(c) and 1294(f) and the related regulations for events that terminate this election	end the time for payment of tax on the undistributed earnings and profits Ill to calculate the tax that may be deferred. In may not make this election. Also, see sections				
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to 1296(e). Complete Part IV.					
D		Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a PFIC. Enter gain or loss on line 15f of Part V.	a QEF, elect to recognize gain on the deemed sale of my interest in the				
E		Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year amount equal to my share of the post-1986 earnings and profits of the CFC as an expectation.					
		excess distribution is greater than zero, also complete line 16 of Part V.	coss distribution. Enter this amount on line 15e of Part V. II the				
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former distribution the gain recognized on the deemed sale of my interest in the PFIC on the gain on line 15f of Part V.					
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a sharehold 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 12 PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(297(e) PFIC. My holding period in the stock of the Section 1297(e)				
Н		distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.					

orm	8621 (Rev. 12-2018)			Page :
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	ic
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	′c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			la
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	ld .
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	ckets)	8	Se .
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	king	
	Election B		g)c
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year			0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11			Oc
11	Enter any unreversed inclusions (as defined in section 1296(d))		<u>1</u>	1
12	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Inc	lude this amount	as an ordinary	
	loss on your tax return			2
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		1:	3a
b	Enter the adjusted basis of the stock on the date of sale or disposition		1:	3b
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	omniete line 1/ic		4b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 1. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election		• •		•		•
18	Undistributed earnings to						
10	which the election relates						
	Willott tile election relates						
19	Deferred tax						
20	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
_	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Department of the Treasury Internal Revenue Service

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Nam	ame of shareholder Identifying number (see instructions)					
UM	ESH	PRATAP RANE	543-87-8892			
Num	ber, sti	reet, and room or suite no. If a P.O. box, see instructions. ON LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,			
City	or towr	n, state, and ZIP code or country CREEK, GA 30005	•			
Chec	k type	of shareholder filing the return: X Individual Corporation Partnershi	S Corporation Nongrantor Trust Estate			
		y Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
		nsurance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tre Corporation under the alternative facts and circumstances test within the meaning of section				
		gn corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
		UN ENTERPRISES LIMITED				
Addı	ess (Er	nter number, street, city or town, and country.)	Reference ID number (see instructions) 303028-66493608-8504032316			
			Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019			
		CENTRE, H.T. PAREK	or other tax year beginning ,			
		HGATE, MUMBAI 400020 INDIA Summary of Annual Information (see instructions)	and ending , .			
		following information with respect to all shares of the PFIC held by the shareholder:				
100		cription of each class of shares held by the shareholder: UNITS				
·		Check if shares jointly owned with spouse.				
2	Date	shares acquired during the tax year, if applicable:				
3	Num	ber of shares held at the end of the tax year:48.				
4		e of shares held at the end of the tax year (check the appropriate box, if applicable):	(4)			
	٠,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000 If more than \$200,000, list value:	(d) \$150,001-200,000			
	(6)	ii iiiote titali φ200,000, iist value.				
5	Type	of PFIC and amount of any excess distribution or gain treated as an excess distribution un	der section 1291, inclusion under section 1293,			
		inclusion or deduction under section 1296 (check all boxes that apply):				
	(a)	Section 1291 \$				
	(b)	Section 1293 (Qualified Electing Fund) \$				
_	(c)	Section 1296 (Mark to Market) \$				
	art II					
A B		Election To Treat the PFIC as a QEF. I, a shareholder of a PFIC, elect to treat the PFIC as				
Ь		Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend the QEF until this election is terminated. <i>Complete lines 8a through 9c of Part III to</i> Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	calculate the tax that may be deferred. not make this election. Also, see sections			
С		Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mark 1296(e). Complete Part IV.	et the PFIC stock that is marketable within the meaning of section			
D		Deemed Sale Election . I, a shareholder on the first day of a PFIC's first tax year as a QEF,	elect to recognize gain on the deemed sale of my interest in the			
Е		PFIC. Enter gain or loss on line 15f of Part V. Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a	OFF that is a controlled foreign corporation (CFC), elect to treat an			
_		amount equal to my share of the post-1986 earnings and profits of the CFC as an excess of excess distribution is greater than zero, also complete line 16 of Part V.				
F		Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC of distribution the gain recognized on the deemed sale of my interest in the PFIC on the last of gain on line 15f of Part V.				
G		Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)			
н		PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also				

orm	8621 (Rev. 12-2018)			Page
Pa	art III Income From a Qualified Electing Fund (QEF). All QEF sh	areholders comp	lete lines 6a through 7c. I	f you are making
	Election B, also complete lines 8a through 9c. See instructions.			
6 a	Enter your pro rata share of the ordinary earnings of the QEF	6a		
b	Enter the portion of line 6a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	6b		
C	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income		6	Sc Sc
7 a	Enter your pro rata share of the total net capital gain of the QEF	7a		
b	Enter the portion of line 7a that is included in income under section 951 or that may be			
	excluded under section 1293(g)	7b		
C		ınt in Part II of th	e Schedule D	
	used for your income tax return. See instructions		7	7c
	Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for t	the current tax ye	ear.	
8 a	Add lines 6c and 7c			Ba
b	Enter the total amount of cash and the fair market value of other property distributed			
	or deemed distributed to you during the tax year of the QEF. See instructions	. 8b		
C	Enter the portion of line 8a not already included in line 8b that is attributable to shares			
	in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	. 8c		
d	Add lines 8b and 8c		8	3d
е	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in bra	8	Be	
	Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includib	ole in income ui	nder section 951,	
	you may make Election B with respect to the amount on line 8e.			
9 a	Enter the total tax for the tax year. See instructions	9a		
b	Enter the total tax for the tax year determined without regard to the amount entered			
	on line 8e	9b		
C	Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is	extended by mak	ring	
	Election B		g	Эс
P	art IV Gain or (Loss) From Mark-to-Market Election (see in	structions)		
10a	Enter the fair market value of your PFIC stock at the end of the tax year		1	0a
b	Enter your adjusted basis in the stock at the end of the tax year			0b
C	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this am	ount as ordinary	income	
	on your tax return. If a loss, go to line 11	10	Oc	
11	1 Enter any unreversed inclusions (as defined in section 1296(d))			11
	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Incl			
	loss on your tax return			12
13	If you sold or otherwise disposed of any section 1296 stock (see instructions) during the			
а	Enter the fair market value of the stock on the date of sale or disposition		3a	
b	Enter the adjusted basis of the stock on the date of sale or disposition		3b	
C	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as of	ordinary income o	on your	
	tax return. If a loss, go to line 14		1:	3c
14a	Enter any unreversed inclusions (as defined in section 1296(d))		14	4a
	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. In			
	loss on your tay raturn. If the loss on line 12c avoide unroversed inclusions on line 14c	1.	4b	

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

 $return\ according\ to\ the\ rules\ generally\ applicable\ for\ losses\ provided\ elsewhere\ in\ the\ Code\ and\ regulations$

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Part V Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the 1. holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c **d** Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► Go to www.irs.gov/Form8621 for instructions and the latest information.

OMB No. 1545-1002

Attachment Sequence No. 69

Name of shar	reholder	Identifying number (see instructions)			
UMESH	PRATAP RANE	543-87-8892			
	et, and room or suite no. If a P.O. box, see instructions. N LANE, APT. 2535	Shareholder tax year: calendar year 2019 or other tax year beginning , and ending ,			
	state, and ZIP code or country CREEK, GA 30005				
	f shareholder filing the return: X Individual Corporation Partnersh Excepted Specified Foreign Financial Assets are reported on this form. See instructions				
	surance Corporation Election-I, a shareholder of stock of a foreign corporation, elect to tr				
Insurance Co	rporation under the alternative facts and circumstances test within the meaning of sectio	n 1297(f)(2). See instructions			
Name of foreign	a corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)	Employer identification number (if any)			
ICICI	PRUDENTIAL CHILD CARE FUND(GIFT PLAN-D				
	er number, street, city or town, and country.)	Reference ID number (see instructions) 9 2 4 9 9 2			
	CC 13TH FLOOR, BANDR	Tax year of foreign corporation, PFIC, or QEF: Calendar year 2019 or other tax year beginning , and ending , .			
Part I	Summary of Annual Information (see instructions)	, .			
	ollowing information with respect to all shares of the PFIC held by the shareholder:				
	iption of each class of shares held by the shareholder: UNITS				
	Check if shares jointly owned with spouse.				
2 Date s	hares acquired during the tax year, if applicable:				
3 Numb	er of shares held at the end of the tax year:975.				
	of shares held at the end of the tax year (check the appropriate box, if applicable):				
. ,	X \$0-50,000 (b) \$50,001-100,000 (c) \$100,001-150,000	(d) \$150,001-200,000			
(e) If	more than \$200,000, list value:				
5 Type o	of PFIC and amount of any excess distribution or gain treated as an excess distribution ur	nder section 1291, inclusion under section 1293.			
	clusion or deduction under section 1296 (check all boxes that apply):	idan dadalah 120 i, maladian dilah dadalah 1200,			
(a)	Section 1291 \$				
(b) [Section 1293 (Qualified Electing Fund) \$				
(c)	Section 1296 (Mark to Market) \$				
Part II	Elections (see instructions)				
	Election To Treat the PFIC as a QEF . I, a shareholder of a PFIC, elect to treat the PFIC as	a QEF. Complete lines 6a through 7c of Part III.			
(Election To Extend Time For Payment of Tax. I, a shareholder of a QEF, elect to extend to the QEF until this election is terminated. Complete lines 8a through 9c of Part III to Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may 1294(c) and 1294(f) and the related regulations for events that terminate this election.	the time for payment of tax on the undistributed earnings and profits of calculate the tax that may be deferred. By not make this election. Also, see sections			
C	Election To Mark-to-Market PFIC Stock. I, a shareholder of a PFIC, elect to mark-to-mar 1296(e). Complete Part IV.	ket the PFIC stock that is marketable within the meaning of section			
D 🗌 1	Deemed Sale Election. I, a shareholder on the first day of a PFIC's first tax year as a QEI	e, elect to recognize gain on the deemed sale of my interest in the			
	PFIC. Enter gain or loss on line 15f of Part V.	055 (1.1)			
ć	Deemed Dividend Election. I, a shareholder on the first day of a PFIC's first tax year as a amount equal to my share of the post-1986 earnings and profits of the CFC as an excess				
	excess distribution is greater than zero, also complete line 16 of Part V.				
(Election To Recognize Gain on Deemed Sale of PFIC. I, a shareholder of a former PFIC distribution the gain recognized on the deemed sale of my interest in the PFIC on the last gain on line 15f of Part V.	or a PFIC to which section 1297(d) applies, elect to treat as an excess day of its last tax year as a PFIC under section 1297(a). <i>Enter</i>			
u	Deemed Dividend Election With Respect to a Section 1297(e) PFIC. I, a shareholder of 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d).	PFIC. My holding period in the stock of the Section 1297(e)			
	distribution is greater than zero, also complete line 16, Part V. Deemed Dividend Election With Respect to a Former PFIC. I, a shareholder of a former	,			
п 🗀 (elect to make a deemed dividend election with respect to the former PFIC. My holding per defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e complete line 16, Part V.	riod in the stock of the former PFIC includes the termination date, as			

Form 8621 (Rev. 12-2018) Page 2 Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 6a through 7c. If you are making Part III Election B, also complete lines 8a through 9c. See instructions. **6 a** Enter your pro rata share of the ordinary earnings of the QEF **b** Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(a) 6h Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income 6с 7 a Enter your pro rata share of the total net capital gain of the QEF Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(a) Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions 7с Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year. 8 a Add lines 6c and 7c Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year Add lines 8b and 8c 8d Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) 8e Important: If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e. 9 a Enter the total tax for the tax year. See instructions Enter the total tax for the tax year determined without regard to the amount entered on line 8e Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B 9с Part IV Gain or (Loss) From Mark-to-Market Election (see instructions) 10a Enter the fair market value of your PFIC stock at the end of the tax year 10a **b** Enter your adjusted basis in the stock at the end of the tax year 10b c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on vour tax return. If a loss, go to line 11 10c 11 Enter any unreversed inclusions (as defined in section 1296(d)) 11 12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return 12 13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year; **a** Enter the fair market value of the stock on the date of sale or disposition 13a **b** Enter the adjusted basis of the stock on the date of sale or disposition 13b c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 13c 14a Enter any unreversed inclusions (as defined in section 1296(d)) 14a **b** Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c 14b

c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax

return according to the rules generally applicable for losses provided elsewhere in the Code and regulations

Note: See instructions in case of multiple sales or dispositions.

Form **8621** (Rev. 12-2018)

Part V Distributions From and Dispositions of Stock of a Section 1291 Fund (see instructions) Complete a separate Part V for each excess distribution and disposition. See instructions. 15 a Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions 15a **b** Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) 15b c Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) 15c **d** Multiply line 15c by 125% (1.25) 15d e Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return 15e f Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain. complete line 16. If a loss, show it in brackets and **do not** complete line 16 15f 16 a If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year. b Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income 16b c Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions 16c d Foreign tax credit (see instructions) 16d e Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions 16e f Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions 16f

Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

	Complete a se	eparate column for eac	ch outstandina elec	tion.			
	Complete lines 17 through						
	20 to report the status of						
	outstanding prior year						
	section 1294 elections.						
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to						
	which the election relates						
19	Deferred tax						
	Interest accrued on deferred						
	tax (line 19) as of the filing						
	date						
	Complete lines 21 through						
	24 only if a section 1294						
	election is terminated in						
	the current year.						
21	Event terminating election						
22	Earnings distributed or						
	deemed distributed during						
	the tax year						
23	Deferred tax due with this						
	return						
24	Accrued interest due with						
	this return						
	Complete lines 25 and 26						
	only if there is a partial						
	termination of a section						
	1294 election in the						
	current tax year.						
25	Deferred tax outstanding						
	after partial termination of						
	election. Subtract line 23						
	from line 19						
26	Interest accrued after partial						
	termination of election.						
	Subtract line 24 from line 20						

Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filling Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.

► Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

Taxpayer name(s) shown on return

UMESH PRATAP & SUSHAMA UMESH RANE

Taxpayer identification number 543-87-8892

Enter preparer's name and PTIN

LAIV	IAH LAU	P0063	<u>9409</u>	
Part	Due Diligence Requirements			
Please	check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related	Parts I-V		
for the	benefit(s) claimed (check all that apply).	AOTC	но	<u> HC</u>
1	Did you complete the return based on information for tax year 2019 provided by the taxpayer or	Yes	No	N/A
	reasonably obtained by you?	X		
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC			
	worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the			
	AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same			
	information, and all related forms and schedules for each credit claimed?	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of			
	the following.			
	• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to			
	determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing			
	status and to compute the amount(s) of any credit(s)	X		
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or			
	information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes,"			
	answer questions 4a and 4b. If "No," go to question 5.)		X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent information?			
b	Did you contemporaneously document your inquiries? (Documentation should include the questions			
	you asked, whom you asked, when you asked, the information that was provided, and the impact the			
	information had on your preparation of the return.)			
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must			
	keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any			
	applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form			
	8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the			
	taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to			
	compute the amount(s) of the credit(s)	X		
	List those documents, if any, that you relied on.			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the			
	credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her			
	return is selected for audit?	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	1 1 77 1		
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
а	Did you complete the required recertification Form 8862?			
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and			
	correct Schedule C (Form 1040 or 1040-SR)?	1 🖂		X

Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)			
9a	Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying	Yes	No	N/A
	children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer			
	is claiming the EIC and does not have a qualifying child.)			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer			
	has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of			
	more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or OD	C, go		
	to Part IV.)			
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is	Yes	No	N/A
	a citizen, national, or resident of the United States?	X		
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived			
	with the child for over half of the year, even if the taxpayer has supported the child, unless the child's			
	custodial parent has released a claim to exemption for the child?	X		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or			
	separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar			
	statement to the return?			X
Part	Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)			
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified	ļ	Yes	No
	tuition and related expenses for the claimed AOTC?			
Part	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)			
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year		Yes	No
.	and provided more than half of the cost of keeping up a home for the year for a qualifying person?			
Part	VI Eligibility Certification			
	▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing	g		
	status on the return of the taxpayer identified above if you:			
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the re			
	in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH	filing		
	status and to compute the amount(s) of the credit(s);			
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any app	olicable		
	credit(s) claimed and HOH filing status, if claimed;			
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions	under		
	Document Retention.			
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility fo	r the		
	credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).			

- 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
- 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
- ▶ If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and	Yes	No
	complete?	X	

Form **8867** (2019)

Statement of Specified Foreign Financial Assets

Go to www.irs.gov/Form8938 for instructions and the latest information. ► Attach to your tax return.

OMB No. 1545-2195

Department of the Treasury Internal Revenue Service

For calendar year 2019 or tax year beginning

and ending

Attachment Sequence No. 175

lf you ha	ave attached continua	ition statements, check here <u>X</u>	. Nun	nber of continuati	<u>on stat</u>	ements	3
1 Name(s) shown on re UMESH PRATAP		MESH RANE		2 Taxpaye	r Ident		umber (TIN) 7-8892
3 Type of filer		_					
a X Specified in	ndividual b	Partnership c	Corporation	on	d	Trust	
4 If you checked box 3	Ba, skip this line 4. If yo	u checked box 3b or 3c, enter the	name and TIN	of the specified inc	lividual	who closely	y holds the
partnership or corpo	ration. If you checked I	oox 3d, enter the name and TIN of	the specified p	erson who is a cur	rent be	neficiary of	the trust.
(See instructions for	definitions and what to	do if you have more than one spe	cified individua	l or specified perso	on to lis	st.)	
a Name				b TIN			
Part I Foreign Do	eposit and Custo	dial Accounts Summary					
1 Number of Deposit A	Accounts (reported in P	art V))	<u> </u>		8
2 Maximum Value of A	II Deposit Accounts				\$		56,675.
3 Number of Custodia	l Accounts (reported in	Part V))	<u> </u>		
4 Maximum Value of A	II Custodial Accounts				\$		
		unts closed during the tax year?				Yes	X No
Part II Other Fore	eign Assets Sumn	nary					
1 Number of Foreign A	ssets (reported in Part	VI))	•		
2 Maximum Value of A	II Assets (reported in P	art VI)			\$		
3 Were any foreign ass	sets acquired or sold du	uring the tax year?			\top	Yes	☐ No
Part III Summary	of Tax Items Attri	butable to Specified Foreig	gn Financia	I Assets (see	instru	ictions)	
		(c) Amount reported on		Where	e report	ed	
(a) Asset Category	(b) Tax item	form or schedule	(d) Fo	orm and line		(e) Schedu	ule and line
1 Foreign Deposit and	1a Interest	\$					
Custodial Accounts	1b Dividends	\$					
	1c Royalties	\$					
	1d Other income	\$					
	1e Gains (losses)	\$			\top		
	1f Deductions	\$					
	1g Credits	\$			+		
2 Other Foreign Assets	2a Interest	\$			+		
2 Other Foreign Addets	2b Dividends	\$			+		
	2c Royalties	\$			+		
	2d Other income	\$			+		
	2e Gains (losses)	\$			+-		
	2f Deductions	\$			+		
	2g Credits	\$			+		
Part IV Excepted		Financial Assets (see inst	ructions)				
		on one or more of the following for		number of such for	mo filos	- Vou do no	
include these assets on F			ilis, eliter the i	idifiber of Sucificin	IIIS IIIEC	ı. Tou do ne	of fieed to
Number of Forms 3520	•	2. Number of Forms 3520-A		2 1	lumbor	of Forms 54	471
		5. Number of Forms 8865	·	. 3. 1	umber	OI FOITIS 32	+/ 1
4. Number of Forms 862		5. Number of Forms 8865		•			
Part V Detailed In	nformation for Ea	ch Foreign Deposit and Cu	stodial Acc	count Included	in th	e Part I S	ummary
(see instru	ctions)						
If you have more than one	e account to report in F	art V, attach a continuation statem	ent for each a	dditional account (s	see inst	ructions).	
1 Type of account	X Deposit	Custodial		Account number o 221010011		designation	1
3 Check all that apply			Account close	ed during tax year ported in Part III w		ect to this s	eset
4 Maximum value of a		<u> </u>			\$	COL TO THIS B	423.
		ite to convert the value of the acco				₹ Yes	No No
			uni inio 0.5. 0	UIIA13!	<u>L</u>	<u>-</u> 162	L INU
	s" to line 5, complete a		ato used to	(a) Source of acc		rato used if	not from LLC
(a) Foreign currency	III WINCH ACCOUNT	(b) Foreign currency exchange ra	ate used (0	(c) Source of exc			
is maintained TNDTA RUPEE		convert to U.S. dollars	0.0	Treasury Departm	ieni S E	oureau or the	= FISCAL SELVICE

Form 8938 (2019)

	I & DODIIAMA UMEDII		
		stodial Account Included in the Part I Summa	ry
(see instructions) (continued) 7a Name of financial institution in which accounts.		b Clobal Intermediany Identification Number (CIIN) (O	Intional)
ICICI BANK	int is maintained	b Global Intermediary Identification Number (GIIN) (O	plional
8 Mailing address of financial institution in wh SADGURU DARSHAN, ROAD NO			
9 City or town, state or province, and country	(including postal code)		
MUMBAI 400064 INDIA	ach IIOthau Fausium Assatil I	Included in the Dort II Common on the Control	\
Part VI Detailed Information for Ea			ons)
If you have more than one asset to report in Part 1 Description of asset		Identifying number or other designation	
3 Complete all that apply. See instructions fo	r reporting of multiple acquisition or	disposition dates.	
a Date asset acquired during tax year, if appli			
b Date asset disposed of during tax year, if a			
c Check if asset jointly owned with sp 4 Maximum value of asset during tax year (ch		check if no tax item reported in Part III with respect to this as	sset
		100,001 - \$150,000 d \$150,001 - \$200,000)
e If more than \$200,000, list value			
5 Did you use a foreign currency exchange ra	te to convert the value of the asset	into U.S. dollars?	No
6 If you answered "Yes" to line 5, complete a			
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange ra convert to U.S. dollars	te used to (c) Source of exchange rate used if not from Treasury Department's Bureau of the Fiscal \$	
denominated	Convert to 0.5. dollars	Treasury Department's Bureau of the Fiscars	service
7 If asset reported on line 1 is stock of a forei	gn entity or an interest in a foreign	entity, enter the following information for the asset.	
a Name of foreign entity		b GIIN (Optional)	
c Type of foreign entity (1) Ld Mailing address of foreign entity. Number, s	Partnership (2)	Corporation (3) Trust (4)	Estate
u Mailing address of foreign entity. Number, s	street, and room or suite no.		
e City or town, state or province, and country	(including postal code)		
8 If asset reported on line 1 is not stock of a for	reign entity or an interest in a foreign	gn entity, enter the following information for the asset.	
		ion statement with the same information for each additional	issuer
or counterparty (see instructions).	7		
a Name of issuer or counterparty			
Check if information is for	Issuer Counterparty		
h. Type of icquer or counterparty			
b Type of issuer or counterparty (1) Individual (2)	Partnership (3)	Corporation (4) Trust (5)	Estate
(-)	(9)	(-)	
c Check if issuer or counterparty is a	U.S. person Foreig	gn person	
d Mailing address of issuer or counterparty. N	Number, street, and room or suite no	Э.	
e City or town, state or province, and country	(including postal code)		
•	- •		

Pa	art V Foreign Deposit and Custoo	lial Accounts (see instructions)			
1	Type of account X Deposit	Custodial		Account number or other designation 303028-66493608-85	
3	,	,		ed during tax year eported in Part III with respect to this asset	
4	Maximum value of account during tax year				5,342.
5	Did you use a foreign currency exchange ra				No
6	If you answered "Yes" to line 5, complete a				
	(1) Foreign currency in which account	(2) Foreign currency exchange rate us	sed to	(3) Source of exchange rate used if not f	from U.S.
	is maintained	convert to U.S. dollars		Treasury Department's Bureau of the Fise	cal Service
IN	DIA, RUPEE	71.000000000			
7a	Name of financial institution in which account	unt is maintained	b Glob	oal Intermediary Identification Number (GIIN	N) (Optional)
IC	ICI DIRECT				
8	Mailing address of financial institution in whether the state of the s	nich account is maintained. Number, str	eet, and r	room or suite no.	
IC	ICI CENTRE, H.T. PARE	KH MARG, CHURCHGATE			
9	City or town, province or state, and country	(including postal code)			
	MBAI 400020 INDIA				
1		Custodial	501	Account number or other designation 00233689810	
3	,			ed during tax year eported in Part III with respect to this asset	
4	Maximum value of account during tax year				<u> 195.</u>
5	Did you use a foreign currency exchange ra	ate to convert the value of the account in	nto U.S. c	dollars? X Yes	No
6	If you answered "Yes" to line 5, complete a	ll that apply.			
	(1) Foreign currency in which account	(2) Foreign currency exchange rate us	sed to	(3) Source of exchange rate used if not f	from U.S.
	is maintained	convert to U.S. dollars		Treasury Department's Bureau of the Fisc	cal Service
	DIA, RUPEE	71.000000000			
7a	Name of financial institution in which account	unt is maintained	b Glob	oal Intermediary Identification Number (GIIN	N) (Optional)
HD	FC-NRE				
8	Mailing address of financial institution in w	nich account is maintained. Number, str	eet, and r	room or suite no.	
KA	MLA MILLS COMPOUND, SE	NAPATI BAPAT MARG			
9	City or town, province or state, and country	(including postal code)			
<u> LO</u>	WERPAREL MUMBAI 400013				
1	Type of account X Deposit	Custodial		Account number or other designation 121000007576	
3	Check all that apply a Account op	ened during tax year b Acco	ount close	ed during tax year	
	c Account joi	ntly owned with spouse d No t	ax item re	eported in Part III with respect to this asset	
4	Maximum value of account during tax year				381.
5	Did you use a foreign currency exchange ra		nto U.S. c	dollars? X Yes	No
6	If you answered "Yes" to line 5, complete a	ll that apply.		_	
	(1) Foreign currency in which account	(2) Foreign currency exchange rate us	sed to	(3) Source of exchange rate used if not f	from U.S.
	is maintained	convert to U.S. dollars		Treasury Department's Bureau of the Fisc	cal Service
IN	DIA, RUPEE	71.000000000			
	Name of financial institution in which according	unt is maintained	b Glob	pal Intermediary Identification Number (GIIN	l) (Optional)
HD	FC-NRO				
8	Mailing address of financial institution in w		eet, and r	room or suite no.	
KA	MLA MILLS COMPOUND, SE	NAPATI BAPAT MARG			
9	City or town, province or state, and country	(including postal code)			
<u>LO</u>	WERPAREL MUMBAI 400013	INDIA			

Pa	art V Foreign Deposit and Custoo	lial Accounts (see instructions)		
1	Type of account X Deposit	Custodial		Account number or other designation 901520792
3		, ,		ed during tax year
_			ax item re	eported in Part III with respect to this asset
4_	Maximum value of account during tax year			<u> </u>
5	Did you use a foreign currency exchange ra		nto U.S. o	Iollars? X Yes No
6	If you answered "Yes" to line 5, complete a			I (a) a
	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sea to	(3) Source of exchange rate used if not from U.S.
TN	is maintained DIA,RUPEE	convert to U.S. dollars 71.00000000		Treasury Department's Bureau of the Fiscal Service
	Name of financial institution in which accou		b Glob	al Intermediary Identification Number (GIIN) (Optional)
IC	ICI BANK NRO			
8	Mailing address of financial institution in wh	nich account is maintained. Number, str	eet, and r	oom or suite no.
HY	DERABAD	,	ŕ	
9	City or town, province or state, and country	y (including postal code)		
HY	DERABAD 500076 INDIA			
1	Type of account X Deposit	Custodial		Account number or other designation 401596189
3		, ,		ed during tax year eported in Part III with respect to this asset
4	Maximum value of account during tax year		ax itom ic	\$ 3,366.
5	Did you use a foreign currency exchange ra		nto U.S. o	
6	If you answered "Yes" to line 5, complete a		1110 0.0. 0	Notice The
	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sed to	(3) Source of exchange rate used if not from U.S.
	is maintained	convert to U.S. dollars		Treasury Department's Bureau of the Fiscal Service
IN	DIA, RUPEE	71.000000000		
7a	Name of financial institution in which account	unt is maintained	b Glob	al Intermediary Identification Number (GIIN) (Optional)
IC	ICI BANK NRO			
8	Mailing address of financial institution in whether	nich account is maintained. Number, str	eet, and r	oom or suite no.
FR	EE PRESS HOUSE, NARIMAN	POINT,		
9	City or town, province or state, and country			
_	, , ,	, (
MU	MBAI 400021 INDIA			
1	Type of account X Deposit	Custodial		Account number or other designation 02902-42332753-85
3	Check all that apply a Account op	pened during tax year b Acc		ed during tax year
_	,			eported in Part III with respect to this asset
4	Maximum value of account during tax year			21 512
5	Did you use a foreign currency exchange ra			
6	If you answered "Yes" to line 5, complete a			
	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sed to	(3) Source of exchange rate used if not from U.S.
	is maintained	convert to U.S. dollars		Treasury Department's Bureau of the Fiscal Service
IN	DIA, RUPEE	71.000000000		
7a	Name of financial institution in which account	unt is maintained	b Glob	al Intermediary Identification Number (GIIN) (Optional)
<u>I</u> C	ICI DIRECT			
8	Mailing address of financial institution in whether the state of the s	nich account is maintained. Number, str	eet, and r	oom or suite no.
IC	ICI CENTRE, H.T. PARE	KH MARG, CHURCHGATE		
9	City or town, province or state, and country			
MU	MBAI 400020 INDIA			

UMESH PRATAP & SUSHAMA UMESH RANE

	UMESH PRATAP & SUSHAMA	UMESH RANE		543-87-8892
Pa	art V Foreign Deposit and Custodi	ial Accounts (see instructions)		
1	Type of account X Deposit	Custodial		Account number or other designation 0020131527
3				osed during tax year n reported in Part III with respect to this asset
4	Maximum value of account during tax year			41.4
5				
	If you answered "Yes" to line 5, complete al			
<u> </u>	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sod to	(3) Source of exchange rate used if not from U.S.
			seu to	
TNI	is maintained	convert to U.S. dollars 71.00000000		Treasury Department's Bureau of the Fiscal Service
	DIA, RUPEE		Π	
	Name of financial institution in which accou	nt is maintained	b G	lobal Intermediary Identification Number (GIIN) (Optional)
ST	ATE BANK OF INDIA NRO			
8	Mailing address of financial institution in wh	ŕ	reet, an	d room or suite no.
<u>AK</u>	ASHDEEP, KANJUR VILLAGE	ROAD, KANJURMARG		
9	City or town, province or state, and country	(including postal code)		
_				
<u>E,</u>	MUMBAI, INDIA 400042 INI	DIA		
1	Type of account Deposit	Custodial	2	2 Account number or other designation
3				osed during tax year n reported in Part III with respect to this asset
4	Maximum value of account during tax year			\$
5				
6				
	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sed to	(3) Source of exchange rate used if not from U.S.
	is maintained	convert to U.S. dollars	.000 10	Treasury Department's Bureau of the Fiscal Service
7a	Name of financial institution in which account	nt is maintained	b G	lobal Intermediary Identification Number (GIIN) (Optional)
8	Mailing address of financial institution in wh	ich account is maintained. Number, str	reet, an	d room or suite no.
9	City or town, province or state, and country	(including postal code)		
1	Type of account Deposit	Custodial	2	2 Account number or other designation
3				osed during tax year n reported in Part III with respect to this asset
4	Maximum value of account during tax year		<u></u>	\$
5	Did you use a foreign currency exchange ra	te to convert the value of the account i	nto U.S	
6	If you answered "Yes" to line 5, complete al			
	(1) Foreign currency in which account	(2) Foreign currency exchange rate u	sed to	(3) Source of exchange rate used if not from U.S.
	is maintained	convert to U.S. dollars	30G 10	Treasury Department's Bureau of the Fiscal Service
7a	Name of financial institution in which accou	nt is maintained	b G	lobal Intermediary Identification Number (GIIN) (Optional)
8	Mailing address of financial institution in wh	ich account is maintained. Number, str	reet, an	d room or suite no.
9	City or town, province or state, and country	(including postal code)		

Form 1	116
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U.S. and Foreign Source Income Summary

NAME

TTMETT		~	CITCITARA	TTREE	D 3 3 T T
UMESH	PRATAP	òε	SUSHAMA	UMESH	RANE

543-87-8892

		_	F0	REIGN
NCOME TYPE	TOTAL	U.S.	GENERAL	PASSIVE
Compensation	68,208.	68,208.		_
Dividends/Distributions STMT 103	2,364.	301.		2,063
nterest				
Capital Gains	2.	2.		
Business/Profession				
Rent/Royalty				
State/Local Refunds				
Partnership/S Corporation				
Trust/Estate				
Other Income				_
Gross Income	70,574.	68,511.		2,063
Less: Section 911 Exclusion				
Capital Losses	40.	40.		
Capital Gains Tax Adjustment		20.		
Total Income - Form 1116	70,534.	68,471.		2,063
_				
Business/Profession Expenses Rent/Royalty Expenses Partnership/S Corporation Losses Trust/Estate Losses Capital Losses Non-capital Losses Individual Retirement Account Moving Expenses Self-employment Tax Deduction Self-employment Health Insurance Keogh Contributions Alimony Forfeited Interest Foreign Housing Deduction Other Adjustments Capital Gains Tax Adjustment Total Deductions	70.534			2.06
Adjusted Gross Income	70,534.	68,471.		2,063
Less Itemized Deductions: Specifically Allocated Home Mortgage Interest Other Interest				
Ratably Allocated	24,400.	23,687.		713
	24,400.	23,687.		713
Total Adjustments to Adjusted Gross Income	·			
Ratably Allocated	24,400. 24,400.	23,687. 23,687.		

Foreign Tax Credit Carryover Statement (Page 1 of 2)

NAME

UMESH PRATAP & SUSHAMA UMESH RANE

limit remaining

543-87-8892

Foreign Income Category

GENERAL LIMITATION INCOME

	Foreign Income Category				GENERAL LIM	TTATION II	NCOME
Regu	lar	2014	2015	2016	2017	2018	2019
1.	Foreign tax paid/accrued						
2.	FTC carryback to 2019						
	for amended returns						
3.	Reduction in foreign						
	taxes						
4.	Foreign tax available						
5.	Maximum credit allowable						
6.	Unused foreign tax (+)						
	or excess of limit (-)				152.		
7.	Foreign tax carryback						
8.	Foreign tax carryforward						
9.	Foreign tax or excess				1		
	limit remaining				152.		4
	Total foreign taxes from all av	ailable years to be car	ried to next year				152.
			2009	2010	2011	2012	2013
1.	Foreign tax paid/accrued						
2.	FTC carryback to 2019						
	for amended returns						
3.	Reduction in foreign						
	taxes						
4.	Foreign tax available						
5.	Maximum credit allowable						
6.	Unused foreign tax (+)						

Foreign Tax Credit Carryover Statement (Page 2 of 2)

NAME

UMESH PRATAP & SUSHAMA UMESH RANE

543-87-8892

Foreign Income Category

GENERAL LIMITATION INCOME

	Foreign Income Category				GENERAL LI	MITATION II	NCOME
AMT	[2014	2015	2016	2017	2018	2019
1.	Foreign tax paid/accrued						
2.	FTC carryback to 2019						
3.	Reduction in foreign taxes						
4.	Foreign tax available						
5.	Maximum credit allowable						
6.	Unused foreign tax (+) or excess of limit (-)				385.		
7.	Foreign tax carryback						
8.	Foreign tax carryforward						
9.	Foreign tax or excess limit remaining				385.		
	Total foreign taxes from all a	available years to be ca	rried to next year				385.
			2009	2010	2011	2012	2013
1.	Foreign tax paid/accrued						
2.	FTC carryback to 2019						
	for amended returns						
3.	Reduction in foreign						
4.							
	Maximum aradit allowable						

		2009	2010	2011	2012	2013
1.	Foreign tax paid/accrued					
2.	FTC carryback to 2019					
	for amended returns					
3.	Reduction in foreign					
	taxes					
4.	Foreign tax available					
5.	Maximum credit allowable					
	Unused foreign tax (+)					
	or excess of limit (-)					
	Foreign tax carryforward					
	Foreign tax or excess					
	limit remaining					

Foreign Tax Credit Carryover Statement (Page 1 of 2)

NAME

UMESH PRATAP & SUSHAMA UMESH RANE

543-87-8892

Foreign Income Category			PASSIVE INCOME					
Regu	lar [2014	2015	2016	2017	2018	2019	
1.	Foreign tax paid/accrued						15.	
2.	FTC carryback to 2019							
	for amended returns							
3.	Reduction in foreign							
	taxes							
4.	Foreign tax available						15.	
5.	Maximum credit allowable						146.	
6.	Unused foreign tax (+)							
	or excess of limit (-)					-46.	-131.	
7.								
8.	Foreign tax carryforward							
9.	Foreign tax or excess							
	limit remaining					-46.	-131.	
	Total foreign taxes from all a	vailable years to be ca	rried to next year					
		-						
			2009	2010	2011	2012	2013	
1.	Foreign tax paid/accrued							
2.	FTC carryback to 2019							
	for amended returns							
3.	Reduction in foreign							
	taxes							
4.	Foreign tax available							
5.	Maximum credit allowable							
_								

6.	Unused foreign tax (+)	
	or excess of limit (-)	
7.	Foreign tax carryback	

8. Foreign tax carryforward _____

9. Foreign tax or excess limit remaining

Foreign Tax Credit Carryover Statement (Page 2 of 2)

NAME

UMESH PRATAP & SUSHAMA UMESH RANE

543-87-8892

Foreign Income Category

PASSIVE INCOME

AMT	ſ	2014	2015	2016	2017	2018	2019
1.	Foreign tax paid/accrued						15.
2.	FTC carryback to 2019						
	for amended returns						
3.	Reduction in foreign						
	taxes						
4.	Foreign tax available						15.
5.	Maximum credit allowable						0.
6.	Unused foreign tax (+)						
	or excess of limit (-)					4.	15.
7.	Foreign tax carryback						
8.	Foreign tax carryforward						
9.	Foreign tax or excess						
	limit remaining					4.	15.
	Total foreign taxes from all a	available years to be ca	arried to next year				19.
	•	•					

		2009	2010	2011	2012	2013
1.	Foreign tax paid/accrued					
2.	FTC carryback to 2019					
	for amended returns					
3.	Reduction in foreign					
	taxes					
4.	Foreign tax available					
5.	Maximum credit allowable					
	Unused foreign tax (+)					
	or excess of limit (-)					
7.	Foreign tax carryback					
	Foreign tax carryforward					
	Foreign tax or excess					
	limit remaining					

FORM 1040	WAGES RECEI	VED AND TAX	ES WITHHE	LD	STATI	EMENT 1
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD 10,028.	STATE TAX WITHHELD 3,485.	CITY SDI TAX W/H	FICA TAX 5,141.	MEDICARE TAX 1,202.
TOTALS	68,208.	10,028.	3,485.		5,141.	-

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT 2
NAME OF PAYER		AMOUNT
WEALTHFRONT BROKERAGE LLC		8.
TOTAL TO FORM 1040, LINE 2A		8.

FORM 1040	QUALIFIED DIVIDENDS		STATEMENT 3
NAME OF PAYER		ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
WEALTHFRONT BROKERAGE LLC		91.	68.
VANGUARD		95.	94.
APEX CLEARING		208.	152.
ICICI DIRECT		359.	359.
ICICI DIRECT		721.	721.
TOTAL INCLUDED IN FORM 1040, LI	NE 3A		1,394.

SCHEDULE B	DIVIDEND INCOME		STATEMENT 4
NAME OF PAYER		ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
STOCKPILE	_	· · · · · · · · · · · · · · · · · · ·	
ICICI BANK NRO		63.	
ICICI BANK NRO		22.	
HDFC-NRO		11.	
HDFC-NRE		8.	
STATE BANK OF INDIA NRO		4.	
ICICI BANK		17.	
ROBINHOOD SECS LLC		6.	
WEALTHFRONT BROKERAGE LLC		91.	68.
VANGUARD		95.	
APEX CLEARING		208.	
ICICI DIRECT		359.	
ICICI DIRECT	GDE4 0 40 DEMPOS	721.	721.
FORM 8621, LINE 15D - NTPC FV12.5	CVMMC7 KF.0 FCVG	3.	
FORM 8621, LINE 15A - SREI	TNED 2 07 11 25 102	3.	
12NV19	INFRA S/ II.25 LOA	34.	
FORM 8621, LINE 15A - SHRIF	DAM CD3 10 75 240m20	24.	
FV1K	CAM SK3 10.75 240120	33.	
FORM 8621, LINE 15D - AKAR	AUTO INDUCTRIES	55.	
LIMITED	AUTO INDUSTRIES	1.	
FORM 8621, LINE 15A - BAJAJ	I ELECTRICALS LIMITED	7.	
FORM 8621, LINE 15D - BHARA		, •	
LTD		5.	
FORM 8621, LINE 15D - BIOCO	ON LIMITED	1.	
FORM 8621, LINE 15A - BLUE		6.	
FORM 8621, LINE 15A - COAL		23.	
FORM 8621, LINE 15D - CUMMI		20.	
FORM 8621, LINE 15A - ENTER			
(INDIA)		1.	
FORM 8621, LINE 15D - GAIL	(INDIA) LIMITED	5.	
FORM 8621, LINE 15A - INDIA	AN OIL CORPORATION		
LIMITED		4.	
FORM 8621, LINE 15A - INDAG	RUBBER LTD	15.	
FORM 8621, LINE 15A - INFOS	SYS LTD	48.	
FORM 8621, LINE 15A - INDIA LIMITED FORM 8621, LINE 15A - INDAG FORM 8621, LINE 15A - INFOS FORM 8621, LINE 15A - ITC I FORM 8621, LINE 15A - JAY U	LIMITED	27.	
FORM 8621, LINE 15A - JAY U	JSHIN LTD	3.	
FORM 8621, LINE 15A - LARSE	EN AND TOOBKO LIMITED	48.	
FORM 8621, LINE 15A - LIC F	HOUSING FINANCE LIMITED	25.	
FORM 8621, LINE 15A - LT FI	NANCE HOLDINGS LIMITED	3.	
FORM 8621, LINE 15D - NMDC FORM 8621, LINE 15D - NTPC FORM 8621, LINE 15D - OIL 1 FORM 8621, LINE 15D - OIL 1	LIMITED	10.	
FORM 8621, LINE 15D - NTPC	LIMITED	19.	
FORM 8621, LINE 15D - OIL 1	INDIA LIMITED	6.	
FURM 8021, LINE 15D - OIL A	AND NATUKAL GAS	21	
CORPORATIO	C ATDMEMD /T\ IMD	31.	
FORM 8621, LINE 15A - PATEL	O CETE COPPORATION OF	4.	
FORM 8621, LINE 15D - POWER		1 0	
INDI	CO KRYLWYN I WD	3.	
FORM 8621, LINE 15A - RADIO FORM 8621, LINE 15A - RELIA FORM 8621, LINE 15A - TATA	VNCE INDIIGABIEG	3.	
FORM 8621, LINE 15A - RELIF	COLLEE I'MD MCE INDOBIVIES	4.	
FORM OUZI, DINE IDA - TATA	COLLER HID	4.	

FORM 8621, LINE 15D - TATA GLOBAL BEVERAGES LIMITED 3 FORM 8621, LINE 15A - TATA POWER CO LTD 10. FORM 8621, LINE 15A - TATA STEEL LIMITED 44. FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LTD 121. FORM 8621, LINE 15A - UPL LIMITED 10. FORM 8621, LINE 15A - VEDANTA LIMITED 2. FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED 11. FORM 8621, LINE 15D - WIPRO LTD 11. FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD 1. FORM 8621, LINE 15D - BIOCON LIMITED 11. FORM 8621, LINE 15A - INDAG RUBBER LTD 3. FORM 8621, LINE 15A - INFOSYS LTD 2. FORM 8621, LINE 15A - INFOSYS LTD 4. FORM 8621, LINE 15A - JAY USHIN LTD 4. FORM 8621, LINE 15A - JAY USHIN LTD 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2. FORM 8621, LINE 15A - TATA STEEL LIMITED 13.	
FORM 8621, LINE 15A - TATA POWER CO LTD 10.0 FORM 8621, LINE 15A - TATA STEEL LIMITED 44.0 FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES 121.0 LTD 10.0 FORM 8621, LINE 15A - UPL LIMITED 10.0 FORM 8621, LINE 15A - VEDANTA LIMITED 2.0 FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED 1.0 FORM 8621, LINE 15D - WIPRO LTD 1.0 FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS 1.0 LTD 1.0 FORM 8621, LINE 15A - BIOCON LIMITED 1.0 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.0 FORM 8621, LINE 15A - INFOSYS LTD 23.0 FORM 8621, LINE 15A - JAY USHIN LTD 4.0 FORM 8621, LINE 15D - NTPC LIMITED 6.0 FORM 8621, LINE 15A - TATA POWER CO LTD 2.0	
FORM 8621, LINE 15A - TATA STEEL LIMITED FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LTD FORM 8621, LINE 15A - UPL LIMITED FORM 8621, LINE 15A - VEDANTA LIMITED FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED FORM 8621, LINE 15D - WIPRO LTD FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD FORM 8621, LINE 15D - BIOCON LIMITED FORM 8621, LINE 15A - INDAG RUBBER LTD FORM 8621, LINE 15A - INFOSYS LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15D - NTPC LIMITED FORM 8621, LINE 15D - NTPC LIMITED FORM 8621, LINE 15A - TATA POWER CO LTD	3.
FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LTD FORM 8621, LINE 15A - UPL LIMITED FORM 8621, LINE 15A - VEDANTA LIMITED FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED FORM 8621, LINE 15D - WIPRO LTD FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD FORM 8621, LINE 15D - BIOCON LIMITED FORM 8621, LINE 15A - INDAG RUBBER LTD FORM 8621, LINE 15A - INFOSYS LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15D - NTPC LIMITED FORM 8621, LINE 15A - TATA POWER CO LTD).
FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LTD FORM 8621, LINE 15A - UPL LIMITED FORM 8621, LINE 15A - VEDANTA LIMITED FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED FORM 8621, LINE 15D - WIPRO LTD FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD FORM 8621, LINE 15D - BIOCON LIMITED FORM 8621, LINE 15A - INDAG RUBBER LTD FORM 8621, LINE 15A - INFOSYS LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15D - NTPC LIMITED FORM 8621, LINE 15A - TATA POWER CO LTD	ŀ.
FORM 8621, LINE 15A - UPL LIMITED 10.0 FORM 8621, LINE 15A - VEDANTA LIMITED 2.0 FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED 1.0 FORM 8621, LINE 15D - WIPRO LTD 1.0 FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS 1.0 LTD 1.0 FORM 8621, LINE 15D - BIOCON LIMITED 1.0 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.0 FORM 8621, LINE 15A - INFOSYS LTD 23.0 FORM 8621, LINE 15A - JAY USHIN LTD 4.0 FORM 8621, LINE 15D - NTPC LIMITED 6.0 FORM 8621, LINE 15A - TATA POWER CO LTD 2.0	
FORM 8621, LINE 15A - VEDANTA LIMITED 2.5 FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED 1.5 FORM 8621, LINE 15D - WIPRO LTD 1.5 FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS 1.5 LTD 1.5 FORM 8621, LINE 15D - BIOCON LIMITED 1.5 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.5 FORM 8621, LINE 15A - INFOSYS LTD 23.5 FORM 8621, LINE 15A - JAY USHIN LTD 4.5 FORM 8621, LINE 15D - NTPC LIMITED 6.5 FORM 8621, LINE 15A - TATA POWER CO LTD 2.5	L.
FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED 1.5 FORM 8621, LINE 15D - WIPRO LTD 1.5 FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS 1.5 LTD 1.5 FORM 8621, LINE 15D - BIOCON LIMITED 1.5 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.5 FORM 8621, LINE 15A - INFOSYS LTD 23.5 FORM 8621, LINE 15A - JAY USHIN LTD 4.5 FORM 8621, LINE 15D - NTPC LIMITED 6.5 FORM 8621, LINE 15A - TATA POWER CO LTD 2.5).
FORM 8621, LINE 15D - WIPRO LTD 1.0 FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS 1.0 LTD 1.0 FORM 8621, LINE 15D - BIOCON LIMITED 1.0 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.0 FORM 8621, LINE 15A - INFOSYS LTD 23.0 FORM 8621, LINE 15A - JAY USHIN LTD 4.0 FORM 8621, LINE 15D - NTPC LIMITED 6.0 FORM 8621, LINE 15A - TATA POWER CO LTD 2.0	₹.
FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD FORM 8621, LINE 15D - BIOCON LIMITED FORM 8621, LINE 15A - INDAG RUBBER LTD FORM 8621, LINE 15A - INFOSYS LTD FORM 8621, LINE 15A - JAY USHIN LTD FORM 8621, LINE 15D - NTPC LIMITED FORM 8621, LINE 15A - TATA POWER CO LTD	L.
LTD 1. FORM 8621, LINE 15D - BIOCON LIMITED 1. FORM 8621, LINE 15A - INDAG RUBBER LTD 3. FORM 8621, LINE 15A - INFOSYS LTD 23. FORM 8621, LINE 15A - JAY USHIN LTD 4. FORM 8621, LINE 15D - NTPC LIMITED 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2.	L.
FORM 8621, LINE 15D - BIOCON LIMITED 1.0 FORM 8621, LINE 15A - INDAG RUBBER LTD 3.0 FORM 8621, LINE 15A - INFOSYS LTD 23.0 FORM 8621, LINE 15A - JAY USHIN LTD 4.0 FORM 8621, LINE 15D - NTPC LIMITED 6.0 FORM 8621, LINE 15A - TATA POWER CO LTD 2.0	
FORM 8621, LINE 15A - INDAG RUBBER LTD 3. FORM 8621, LINE 15A - INFOSYS LTD 23. FORM 8621, LINE 15A - JAY USHIN LTD 4. FORM 8621, LINE 15D - NTPC LIMITED 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2.	L.
FORM 8621, LINE 15A - INFOSYS LTD 23. FORM 8621, LINE 15A - JAY USHIN LTD 4. FORM 8621, LINE 15D - NTPC LIMITED 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2.	L.
FORM 8621, LINE 15A - JAY USHIN LTD 4. FORM 8621, LINE 15D - NTPC LIMITED 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2.	3.
FORM 8621, LINE 15D - NTPC LIMITED 6. FORM 8621, LINE 15A - TATA POWER CO LTD 2.	3.
FORM 8621, LINE 15A - TATA POWER CO LTD 2.	ŀ.
FORM 8621, LINE 15A - TATA POWER CO LTD 2. FORM 8621, LINE 15A - TATA STEEL LIMITED 13.	5.
FORM 8621, LINE 15A - TATA STEEL LIMITED 13.	₹.
	3.
FORM 8621, LINE 15D - TATA CONSULTANCY SERVICES	
LTD 98.	3.
FORM 8621, LINE 15D - TECH MAHINDRA LIMITED 1.	L.
FORM 8621, LINE 15A - WELSPUN CORP LIMITED 1.	L.
FORM 8621, LINE 15A - WELSPUN ENTERPRISES LIMITED 1.	٠.
TOTAL TO SCHEDULE B, LINE 5 2,364.	<u>.</u>

SCHEDULE D CAPITAL GAIN DIST	RIBUTIONS STATEMENT 5
NAME OF PAYER	TOTAL CAPITAL GAIN 28% GAIN
APEX CLEARING	2.
TOTALS TO SCHEDULE D, LINE 13	2.

FORM 1116	FOREIGN '	TAX CRI	EDIT (CARRYOVER	/	CARRYBACK	STATEMENT	6
GENERAL LIMITATION	INCOME							
YEAR OF CREDIT				FOREIGN ES PAID		FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE	}
2018 FOREIGN TAX CONTROL TAX C	REDIT			0 385 0 0 0 0 0	•	0. 233. 0. 0. 0. 0. 0. 0.	1	0. 52. 0. 0. 0. 0. 0.
FOREIGN TAX CR CAR		2019		· ·	•			Ö.
TOTAL TO FORM 1116	, PART II	I, LIN	E 10				1	52.

FORM 1116	SUMMARY OF FOI	REIGN TAXES	PAID OR ACCRU	ED STA	ATEMENT 7
PASSIVE INCOME					
NAME OF COUNTRY IMP	OSING TAX				
DATE PAID ACCRUED	AMT/FOREIGN CURRENCY		-AMOUNT IN U.S RENT/ROYALTY		OTHER
OTHER COUNTRIES	0.	1.			
OTHER COUNTRIES 12/31/19	0.	5.			
OTHER COUNTRIES 12/31/19	0.	3.			
OTHER COUNTRIES 12/31/19	0.	6.			
		15.			
TOTAL TO FORM 1116,	PART II, LIN	E 8			15
PRIOR YEAR TAXES PA		RENT YEAR: OREIGN AMT	CONV. RATE	U.S. AMT	
2018 2017 2016 2015 2014	_				

FORM 1116 ALT	FERNATIVE MINIMUM TAX FOREIGN CARRYOVER/CARRYBACK	TAX CREDIT	STATEMENT 8
GENERAL LIMITATION IN	NCOME		
YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2018 ALT. MIN. TAX CR		0.	0
2017 ALT. MIN. TAX CR 2016 ALT. MIN. TAX CR		0.	385 0
2015 ALT. MIN. TAX CR		0.	0
2014 ALT. MIN. TAX CR		0.	0
2013 ALT. MIN. TAX CR	REDIT 0.	0.	0
2012 ALT. MIN. TAX CR		0.	0
2011 ALT. MIN. TAX CR		0.	0
2010 ALT. MIN. TAX CR		0.	0
2009 ALT. MIN. TAX CR		0.	0
OREIGN TAX CR CARRYB	BACK TO 2019		0
OTAL TO FORM 1116 (A	AMT), PART III, LINE 10	•	385

FORM 1116		IMUM TAX FOREIGN YOVER/CARRYBACK	TAX CREDIT	STATEMENT 9
PASSIVE INCOME				
YEAR OF CREDIT		TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2018 ALT. MIN. 2017 ALT. MIN.	TAX CREDIT	4.	0.	4.
2016 ALT. MIN.	TAX CREDIT	0.	0.	0.
2015 ALT. MIN. 2014 ALT. MIN.	TAX CREDIT TAX CREDIT	0. 0.	0. 0.	0.
2013 ALT. MIN. 2012 ALT. MIN.	TAX CREDIT TAX CREDIT	0. 0.	0. 0.	0. 0.
2011 ALT. MIN. 2010 ALT. MIN.	TAX CREDIT TAX CREDIT	0.	0.	0.
2009 ALT. MIN. FOREIGN TAX CR	TAX CREDIT CARRYBACK TO 2019	0.	0.	0. 0.
TOTAL TO FORM	1116 (AMT), PART II	I, LINE 10		4.

FORM 8621	ADDITIONAL INFORMATION				STATEMENT 10	
NAME OF PF	IC OR QEF					
ICICI PRU	LONG TERM EQU	ITY (TAX SA	VING) DIRE			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	589.			589.	3,245.	

FORM 8621		ADDITION	AL INFORMA	rion	STA	rement 11
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL LONG T	ERM EQUITY	FUND (TAX			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,555.		-	1,577.	9,317.	

4,375. 2,887.

4,281.

UNITS

FORM 8621	RM 8621 ADDITIONAL INFORMATI			'ION	STA	TEMENT 12
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL FOCUSE	D BLUECHIP	EQUITY FUN			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED

FORM 8621	ADDITIONAL INFORMATION			TION	STA	TEMENT 13
NAME OF PF	'IC OR QEF					
ICICI PRUD	ENTIAL CHILD	CARE FUND(G	IFT)			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	975.			975.	2,151.	

FORM 8621	ADDITIONAL INFORMATION			rion	STA	TEMENT 14
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL VALUE	DISCOVERY F	UND			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,716.			1,716.	3,625.	

FORM 8621		ADDITIONAL INFORMATION				
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL US BLUI	ECHIP EQUITY	FUND			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	6,068.			6,068.	2,991.	

FORM 8621		ADDITIONAL INFORMATION			STA	TEMENT 16
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL LIQUID	- DIRECT PI	LAN			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	79.			79.	321.	

FORM 8621		ADDITIONAL INFORMA			STA	TEMENT 17
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL TOP 10	0 FUND - DII	RECT PLAN			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	461.				0.	

FORM 8621	ADDITIONAL INFORMATION STATE				TEMENT 18	
NAME OF PF	'IC OR QEF					
FRANKLIN I	NDIA PRIMA PL	US DIRECT				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,093.			1,093.	9,771.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 19
NAME OF PF	IC OR QEF					
L&T INDIA	VALUE DIRECT-0					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,658.			1,658.	912.	

FORM 8621	ADDITIONAL INFORMATION S				STA	TEMENT 20
NAME OF PF	'IC OR QEF					
L&T INDIA	EQUITY FUND -	GROWTH				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,777.			1,777.	2,118.	

FORM 8621	ADDITIONAL INFORMAT			TION STATEMENT 21		
NAME OF PF	IC OR QEF					
MIRAE ASSE	T INDIA OPPOR	TUNITIES DI	RECT-G			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	1,517.			1,517.	1,146.	

FORM 8621		ADDITION	ADDITIONAL INFORMATION			STATEMENT 22	
NAME OF PF	IC OR QEF						
DSPBR TAX	SAVER DIRECT-0						
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED	
UNITS	2,994.			2,994.	2,330.		

FORM 8621	ADDITIONAL INFORMATI			TION STATEMENT 23		
NAME OF PF	IC OR QEF					
AXIS LONG	TERM EQUITY D	IRECT-G		•		
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	3,401.			3,401.	2,673.	

FORM 8621	ADDITIONAL INFORMATION			TION STATEMENT 24		
NAME OF PF	IC OR QEF					
AXIS LIQUI	D FUND					
	NUMBER			NUMBER	VALUE OF	
	OF SHARES	CHANGE		OF SHARES	SHARES	
CLASS OF	AT BEGINNING	IN NUMBER	DATE OF	AT END	HELD AT	JOINTLY
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED
UNITS	34.			34.	1,046.	

FORM 8621		ADDITIONAL INFORMATION			STATEMENT 25	
NAME OF PF	IC OR QEF					
UTI EQUITY	FUND					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	995.			995.	2,237.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 26
NAME OF PF	IC OR QEF					
KOTAK SELE	CT FOCUS FUND					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	4,262.			4,262.	2,276.	

FORM 8621		ADDITIONAL INFORMAT			STAT	TEMENT 27
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 1 - E			
	NUMBER OF SHARES	CHANGE		NUMBER OF SHARES	VALUE OF SHARES	
CLASS OF STOCK	AT BEGINNING OF YEAR	IN NUMBER OF SHARES	DATE OF CHANGE	AT END OF YEAR	HELD AT YEAR END	JOINTLY OWNED
UNITS	14,792.			14,792.	6,438.	

7,107. 2,588.

7,109.

FORM 8621	ORM 8621 ADDITIONAL INFORMAT			rion	STA	TEMENT 28
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 1 - G			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED

FORM 8621		ADDITION	ION	STAT	TEMENT 29	
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 1 - C			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	9,222.			9,222.	3,785.	

15,760. 5,414.

15,760.

FORM 8621	RM 8621 ADDITIONAL INFORMATION			rion	STA	TEMENT 30
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 2 - E			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED

FORM 8621	ADDITIONAL INFORMAT			rion	STAT	TEMENT 31
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 2 - G			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	6,205.			6,205.	2,163.	

FORM 8621		ADDITION	AL INFORMA	rion	STAT	TEMENT 32
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL PENSIO	N FUNDS - T	IER 2 - C			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	8,274.			8,274.	3,150.	

FORM 8621		STATEMENT 33				
NAME OF PF	IC OR QEF					
NTPC SR54	8.49 25MR25 F	V12.5				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	313.			313.	62.	

FORM 8621		ADDITIONAL INFORMATION				TEMENT 34
NAME OF PF	IC OR QEF					
SREI INF S	R-4 11.75 NCD	26SP18				
CLASS OF	NUMBER OF SHARES AT BEGINNING	CHANGE IN NUMBER	DATE OF	NUMBER OF SHARES AT END	VALUE OF SHARES HELD AT	JOINTLY
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED
UNITS	20.			20.		

FORM 8621	ADDITIONAL INFORMATION				STATEMENT 35	
NAME OF PF	IC OR QEF					
SREI INFRA	S7 11.25 LOA	12NV19				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	20.				0.	

FORM 8621		STAT	rement 36			
NAME OF PF	IC OR QEF					
SREI INF S	R-2 8.9% BD 22	2MR22				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	20.			20.	445.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 37
NAME OF PF	IC OR QEF					
SHRIRAM SR	3 10.75 24OT2) FV1K				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	20.			20.	311.	

FORM 8621	ADDITIONAL INFORMATION					rement 38
NAME OF PF	IC OR QEF					
AKAR AUTO	INDUSTRIES LI	MITED				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	300.			300.	88.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 39
NAME OF PF	IC OR QEF					
BAJAJ ELEC	TRICALS LIMIT	ED				
	NUMBER	GUANGE		NUMBER	VALUE OF	
CLASS OF STOCK	OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	OF SHARES AT END OF YEAR	SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	146.			146.	844.	

FORM 8621	ADDITIONAL INFORMATION				STAT	TEMENT 40
NAME OF PF	IC OR QEF					
BHARTI AIR	TEL LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	189.			189.	1,495.	

FORM 8621		STA	rement 41			
NAME OF PF	IC OR QEF					
BHARAT HEA	VY ELECTRICALS	5 LTD				
CLASS OF	NUMBER OF SHARES AT BEGINNING	CHANGE IN NUMBER	DATE OF	NUMBER OF SHARES AT END	VALUE OF SHARES HELD AT	JOINTLY
STOCK 	OF YEAR 331.	OF SHARES	CHANGE ————	OF YEAR	YEAR END ————————————————————————————————————	OWNED

FORM 8621	ADDITIONAL INFORMATION			TION	STAT	TEMENT 42
NAME OF PF	IC OR QEF					
BIOCON LIM	ITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	180.			360.	1,551.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 43		
NAME OF PF	'IC OR QEF					
BLUE STAR	LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	42.			42.	493.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	FEMENT 44
NAME OF PF	IC OR QEF					
COAL INDIA	LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	125.			125.	306.	

FORM 8621	ADDITIONAL INFORMATION			TION	STAT	TEMENT 45
NAME OF PF	IC OR QEF					
CUMMINS IN	DIA LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	97.			97.	729.	

FORM 8621	ADDITIONAL INFORMATION			rion	STAT	TEMENT 46
NAME OF PF	'IC OR QEF					
ENTERTAINM	ENT NETWORK (INDIA)				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	75.			75.	237.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 47		
NAME OF PF	'IC OR QEF					
GAIL (INDI	A) LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	58.			58.	199.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	TEMENT 48
NAME OF PF	IC OR QEF					
RELIANCE E	TF GOLD BEES					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	30.			30.	1,510.	

FORM 8621	ADDITIONAL INFORMATION				STA	STATEMENT 49	
NAME OF PF	IC OR QEF						
IDEA CELLU	LAR LTD						
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED	
UNITS	66.			66.	3.		

FORM 8621	ADDITIONAL INF			TION	TEMENT 50	
NAME OF PF	IC OR QEF					
INDIAN OIL	CORPORATION	LIMITED				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	120.			120.	193.	

FORM 8621	ADDITIONAL INFORMATIO			TION	STA	rement 51
NAME OF PF	'IC OR QEF					
INDAG RUBB	ER LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	450.			450.	566.	

FORM 8621	ADDITIONAL INFORMATION			TION	STAT	rement 52
NAME OF PF	IC OR QEF					
INFOSYS LT	D					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	288.			288.	3,171.	

FORM 8621	ADDITIONAL INFORMAT			TION	STA	TEMENT 53
NAME OF PF	'IC OR QEF					
ITC LIMITE	D					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	340.			340.	989.	

FORM 8621	ADDITIONAL INFORMAT			TION	STA	TEMENT 54
NAME OF PF	'IC OR QEF					
JAY USHIN	LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	81.			81.	554.	

FORM 8621	ADDITIONAL INFORMATION				STATEMENT 55	
NAME OF PF	'IC OR QEF					
LARSEN AND	TOUBRO LIMIT	ΞD				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	190.			190.	3,445.	

FORM 8621	ADDITIONAL INFORMAT			TION	STA	TEMENT 56
NAME OF PF	IC OR QEF					
LIC HOUSIN	G FINANCE LIM	ITED				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	232.			232.	1,339.	

FORM 8621	ADDITIONAL INFORMATIO			TION	ION STATE		
NAME OF PF	'IC OR QEF						
LT FINANCE	HOLDINGS LIM	ITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED	
UNITS	196.			196.	348.		

FORM 8621		ADDITION	AL INFORMA	TION	STA	rement 58
NAME OF PF	IC OR QEF					
MAHANAGAR	GAS LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	35.			35.	569.	

FORM 8621	ADDITIONAL INFORMAT			TION	STA	rement 59
NAME OF PF	IC OR QEF					
MERCATOR L	TD					
	NUMBER			NUMBER	VALUE OF	
	OF SHARES	CHANGE		OF SHARES	SHARES	
CLASS OF	AT BEGINNING	IN NUMBER	DATE OF	AT END	HELD AT	JOINTLY
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED
UNITS	1,168.			1,168.	12.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 60		
NAME OF PF	'IC OR QEF					
NMDC LIMIT	'ED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	204.			204.	304.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	rement 61
NAME OF PF	'IC OR QEF					
NTPC LIMIT	'ED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	313.			313.	592.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 62		
NAME OF PF	'IC OR QEF					
OIL INDIA	LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	54.			54.	98.	

FORM 8621	ADDITIONAL INF			MATION STAT		rement 63
NAME OF PF	IC OR QEF					
OIL AND NA	TURAL GAS COR	PORATIO				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	364.			364.	526.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 64		
NAME OF PF	IC OR QEF					
PATELS AIR	TEMP (I) LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	120.			120.	217.	

FORM 8621	ADDITIONAL INFORMAT			TION	STA	TEMENT 65
NAME OF PF	'IC OR QEF					
PLATINUM C	ORPORATION LI	MITED				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	100.			100.	0.	

FORM 8621		ADDITIONAL INFORMATION			STA	TEMENT 66
NAME OF PF	'IC OR QEF					
POWER FINA	NCE CORPORATIO	ON LTD				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	442.			442.	784.	

FORM 8621		ADDITIONA	AL INFORMA	TION	STA	TEMENT 67
NAME OF PF	IC OR QEF					
POWER GRID	CORPORATION O	F INDI				
CLASS OF STOCK		CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	340.			340.	876.	

FORM 8621		ADDITION	AL INFORMA	rion	STA	rement 68
NAME OF PF	IC OR QEF					
RADICO KHA	ITAN LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	166.			166.	981.	

FORM 8621		ADDITIONAL INFORMATION				
NAME OF PF	IC OR QEF					
RELIANCE I	NDUSTRIES					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	32.			32.	666.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 70
NAME OF PF	IC OR QEF					
RELIANCE P	OWER LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	10.			10.	0.	

FORM 8621	ADDITIONAL INFORMATION			STATEMENT 71		
NAME OF PF	IC OR QEF					
TATA COFFE	E LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	200.			200.	263.	

FORM 8621	ADDITIONAL INFORMAT			TION	TEMENT 72	
NAME OF PF	IC OR QEF					
TATA GLOBA	L BEVERAGES L	IMITED				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	175.			175.	972.	

FORM 8621		ADDITIONAL INFORMATION			STATEMENT 73	
NAME OF PF	'IC OR QEF					
TATA MOTOR	S LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	330.			330.	823.	

FORM 8621		ADDITION	AL INFORMA	TION	STA	rement 74
NAME OF PF	IC OR QEF					
TATA POWER	. CO LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	541.			541.	407.	

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FORM 8621		ADDITION	AL INFORMA	LION	5TA:	FEMENT 75
NAME OF PF	IC OR QEF					
TATA STEEL	LIMITED					
	NUMBER			NUMBER	VALUE OF	
	OF SHARES	CHANGE		OF SHARES	SHARES	
CLASS OF	AT BEGINNING	IN NUMBER	DATE OF	AT END	HELD AT	JOINTLY
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED
UNITS	244.			244.	1,484.	

FORM 8621		STAT	rement 76			
NAME OF PF	IC OR QEF					
TATA CONSU	LTANCY SERVICE	ES LTD				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	120.			120.	3,669.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 77
NAME OF PF	IC OR QEF					
UPL LIMITE	D					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	90.			135.	1,118.	

FORM 8621	ADDITIONAL INFORM			TION	STA	rement 78
NAME OF PF	IC OR QEF					
VEDANTA LI	MITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	87.			87.	172.	

FORM 8621		ADDITION	AL INFORMA	TION	STA		
NAME OF PFIC OR QEF							
WELSPUN EN	TERPRISES LIM	ITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED	
UNITS	60.			60.	66.		

						
FORM 8621	ADDITIONAL INFORMAT			TION	STAT	PEMENT 80
NAME OF PF	IC OR QEF					
WIPRO LTD						
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	100.			133.	452.	

FORM 8621		ADDITIONAL INFORMATION STATE				
NAME OF PF	IC OR QEF					
JM FINANCI	AL ASSET MANAC	GEMENT LIMIT	red			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	3,462.			3,462.	2,600.	

FORM 8621	ADDITIONAL INFORMATION S					rement 82		
NAME OF PF	NAME OF PFIC OR QEF							
NTPC SR54	NTPC SR54 8.49 25MR25 FV12.5							
	NUMBER			NUMBER	VALUE OF			
	OF SHARES	CHANGE		OF SHARES	SHARES			
CLASS OF	AT BEGINNING	IN NUMBER	DATE OF	AT END	HELD AT	JOINTLY		
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED		
UNITS	54.			54.	11.			

FORM 8621	ADDITIONAL INFORMATION S					rement 83
NAME OF PF	IC OR QEF					
BHARAT HEA	VY ELECTRICAL	S LTD				
	NUMBER			NUMBER	VALUE OF	
	OF SHARES	CHANGE		OF SHARES	SHARES	
CLASS OF	AT BEGINNING	IN NUMBER	DATE OF	AT END	HELD AT	JOINTLY
STOCK	OF YEAR	OF SHARES	CHANGE	OF YEAR	YEAR END	OWNED
UNITS	45.			45.	23.	

FORM 8621	ADDITIONAL INFORMATIO			TION	STA	FEMENT 84
NAME OF PF	'IC OR QEF					
BIOCON LIM	ITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	288.			576.	2,482.	

FORM 8621	ADDITIONAL INFORMATION				STA	rement 85
NAME OF PF	IC OR QEF					
IDBI BANK	LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	111.			111.	56.	

FORM 8621	ADDITIONAL INFORMAT			TION	STAT	rement 86
NAME OF PF	IC OR QEF					
INDAG RUBB	ER LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	90.			90.	113.	

FORM 8621	ADDITIONAL INFORMA			TION	STA	TEMENT 87
NAME OF PF	IC OR QEF					
INFOSYS LT	'D					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	36.			72.	793.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	rement 88
NAME OF PF	IC OR QEF					
IPCA LABOR	ATORIES LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	18.			18.	362.	

FORM 8621		AL INFORMA	L INFORMATION		STATEMENT 89	
NAME OF PF	'IC OR QEF					
JAY USHIN	LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	90.			90.	616.	

FORM 8621	ADDITIONAL INF			MATION STA		rement 90
NAME OF PF	'IC OR QEF					
MERCATOR L	IMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	795.			795.	8.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	rement 91
NAME OF PF	IC OR QEF					
NTPC LIMIT	ED					
	NUMBER OF SHARES	CHANGE		NUMBER OF SHARES	VALUE OF SHARES	
CLASS OF STOCK	AT BEGINNING OF YEAR		DATE OF CHANGE	AT END OF YEAR	HELD AT YEAR END	JOINTLY OWNED
UNITS	54.			64.	101.	

FORM 8621		ADDITION	TION	STA	rement 92	
NAME OF PF	IC OR QEF					
RELIANCE P	OWER LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	25.			25.	1.	

FORM 8621		AL INFORMA	TION	STATEMENT 93		
NAME OF PF	'IC OR QEF					
STEEL AUTH	ORITY OF INDIA	A LTD				
CLASS OF	NUMBER OF SHARES AT BEGINNING		DATE OF	NUMBER OF SHARES AT END	VALUE OF SHARES HELD AT	JOINTLY
STOCK	OF YEAR 41.	OF SHARES	CHANGE	OF YEAR 	YEAR END	OWNED

FORM 8621	ADDITIONAL INFORMAT			TION	STA	rement 94
NAME OF PF	IC OR QEF					
SUN PHARMA	CEUTICAL INDU	STRIES				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	40.			40.	234.	

FORM 8621	ADDITIONAL INFORMATION			TION	STA	rement 95
NAME OF PF	'IC OR QEF					
TATA MOTOR	S LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	285.			285.	675.	

FORM 8621	ADDITIONAL INFORMATI			TION	STA!	rement 96
NAME OF PF	'IC OR QEF					
TATA POWER	CO LTD					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	90.			90.	68.	

FORM 8621		STATEMENT 97				
NAME OF PF	IC OR QEF					
TATA STEEL	LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	69.			69.	420.	

FORM 8621		ADDITION	AL INFORMA	TION	STAT	rement 98
NAME OF PF	IC OR QEF					
TATA CONSU	LTANCY SERVICE	ES LTD				
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	144.			288.	8,807.	

FORM 8621	ADDITIONAL INFORMATION			STA	rement 99	
NAME OF PF	IC OR QEF					
TECH MAHIN	DRA LIMITED					
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED
UNITS	12.			12.	140.	

FORM 8621		ADDITION	ADDITIONAL INFORMATION			STATEMENT 100	
NAME OF PF	IC OR QEF						
WELSPUN CO	RP LIMITED						
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED	
UNITS	91.			91.	264		

FORM 8621 ADDITIONAL INFORM			AL INFORMA	TION	STA	TATEMENT 101	
NAME OF PF	IC OR QEF						
WELSPUN EN	TERPRISES LIM	ITED					
	NUMBER OF SHARES	CHANGE		NUMBER OF SHARES	VALUE OF SHARES		
CLASS OF STOCK	AT BEGINNING OF YEAR	IN NUMBER OF SHARES	DATE OF CHANGE	AT END OF YEAR	HELD AT YEAR END	JOINTLY OWNED	
UNITS	48.			48.	53.		

975. 2,151.

975.

UNITS

FORM 8621 ADDITIONAL INFORMAT			rion	STA	TEMENT 102	
NAME OF PF	IC OR QEF					
ICICI PRUD	ENTIAL CHILD	CARE FUND(G	IFT PLAN-D			
CLASS OF STOCK	NUMBER OF SHARES AT BEGINNING OF YEAR	CHANGE IN NUMBER OF SHARES	DATE OF CHANGE	NUMBER OF SHARES AT END OF YEAR	VALUE OF SHARES HELD AT YEAR END	JOINTLY OWNED

FORM 1116 U.S. AND FOREIGN SOURCE INCOME SUMMARY STATEMENT 103 FOREIGN DIVIDEND INCOME

DESCRIPTION	AMOUNT
ICICI BANK NRO	63.
ICICI BANK NRO	22.
HDFC-NRO	11.
HDFC-NRE	8.
STATE BANK OF INDIA NRO	4.
ICICI BANK	17.
ICICI DIRECT	359.
ICICI DIRECT	721.
FORM 8621, LINE 15D - NTPC SR54 8.49 25MR25 FV12.5	3.
FORM 8621, LINE 15A - SREI INFRA S7 11.25 LOA 12NV	34.
FORM 8621, LINE 15A - SHRIRAM SR3 10.75 240T20 FV1	33.
FORM 8621, LINE 15D - AKAR AUTO INDUSTRIES LIMITED	1. 7.
FORM 8621, LINE 15A - BAJAJ ELECTRICALS LIMITED FORM 8621, LINE 15D - BHARAT HEAVY ELECTRICALS LTD	7 · 5 ·
FORM 8621, LINE 15D - BHARAT HEAVY EDECTRICALS HID	1.
FORM 8621, LINE 15A - BLUE STAR LTD	6.
FORM 8621, LINE 15A - COAL INDIA LIMITED	23.
FORM 8621, LINE 15D - CUMMINS INDIA LTD	20.
FORM 8621, LINE 15A - ENTERTAINMENT NETWORK (INDIA	1.
FORM 8621, LINE 15D - GAIL (INDIA) LIMITED	5.
FORM 8621, LINE 15A - INDIAN OIL CORPORATION LIMIT	4.
FORM 8621, LINE 15A - INDAG RUBBER LTD	15.
FORM 8621, LINE 15A - INFOSYS LTD	48.
FORM 8621, LINE 15A - ITC LIMITED	27.
FORM 8621, LINE 15A - JAY USHIN LTD	3.
FORM 8621, LINE 15A - LARSEN AND TOUBRO LIMITED	48.
FORM 8621, LINE 15A - LIC HOUSING FINANCE LIMITED	25.
FORM 8621, LINE 15A - LT FINANCE HOLDINGS LIMITED	3.
FORM 8621, LINE 15D - MERCATOR LTD	3.
FORM 8621, LINE 15D - NMDC LIMITED	10.
FORM 8621, LINE 15D - NTPC LIMITED	19.
FORM 8621, LINE 15D - OIL INDIA LIMITED	6.
FORM 8621, LINE 15D - OIL AND NATURAL GAS CORPORAT	31.
FORM 8621, LINE 15A - PATELS AIRTEMP (I) LTD	4.
FORM 8621, LINE 15D - POWER GRID CORPORATION OF IN	18.
FORM 8621, LINE 15A - RADICO KHAITAN LTD	3.
FORM 8621, LINE 15A - RELIANCE INDUSTRIES	3.
FORM 8621, LINE 15A - TATA COFFEE LTD	4.
FORM 8621, LINE 15D - TATA GLOBAL BEVERAGES LIMITE	3.
FORM 8621, LINE 15A - TATA POWER CO LTD	10.
FORM 8621, LINE 15A - TATA STEEL LIMITED FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LT	44. 121.
FORM 8621, LINE 15A - TATA CONSULTANCY SERVICES LT FORM 8621, LINE 15A - UPL LIMITED	10.
FORM 8621, LINE 15A - OPL LIMITED FORM 8621, LINE 15A - VEDANTA LIMITED	2.
FORM 8621, LINE 15A - VEDANIA LIMITED FORM 8621, LINE 15D - WELSPUN ENTERPRISES LIMITED	1.
FORM 8621, LINE 15D - WEDSFON ENTERPRISES LIMITED	1.
FORM 8621, LINE 15D - WIFRO LID FORM 8621, LINE 15A - BHARAT HEAVY ELECTRICALS LTD	1.
FORM 8621, LINE 15D - BIOCON LIMITED	1.
FORM 8621, LINE 15A - INDAG RUBBER LTD	3.
FORM 8621, LINE 15A - INFOSYS LTD	23.
FORM 8621, LINE 15A - JAY USHIN LTD	4.
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UMESH PRATAP & SUSHAMA UMESH RANE	543-87-8892
FORM 8621, LINE 15D - NTPC LIMITED	6.
FORM 8621, LINE 15A - TATA POWER CO LTD	2.
FORM 8621, LINE 15A - TATA STEEL LIMITED	13.
FORM 8621, LINE 15D - TATA CONSULTANCY SERVICES LT	98.
FORM 8621, LINE 15D - TECH MAHINDRA LIMITED	1.
FORM 8621, LINE 15A - WELSPUN CORP LIMITED	1.
FORM 8621, LINE 15A - WELSPUN ENTERPRISES LIMITED	1.
ROBINHOOD SECS LLC	6.
WEALTHFRONT BROKERAGE LLC	33.
VANGUARD	20.
APEX CLEARING	40.
TOTAL FOREIGN DIVIDEND INCOME	2,063.