

Form 61

INSTRUCTIONS FOR FILLING OF EFORM -61
(Form for filing an application with Registrar of Companies)

S No.	Detailed Instruction
	<p>Note:</p> <ol style="list-style-type: none"> 1. Instructions are not provided for the fields which are self explanatory 2. If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the eForm. <p>Please note any company desirous of getting its name struck off from Registrar of Companies under section 560 shall file Form FTE only. Filing of Form 61 for such purpose shall not be allowed.</p>
	If it is required to file eForm 23 in relation to the resolution passed for filing this application; ensure that filing of eForm 23 precedes filing of this eForm.
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm.
1	<p>Select the category of the applicant out of company, foreign company under section 591 and others. Category as 'Foreign company under section 591' can be selected only in case purpose of the application is Compounding of offences or Others</p> <p>Category as 'Others' can be selected only for Compounding of offences or for withdrawal of approved application for name availability.</p>
3	<p>(a)</p> <p>In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number (FCRN)'.</p> <p>You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal</p> <p>SRN of eForm 1A can be entered only in case category of applicant is 'Others'.</p>
4	<p>(a) to (c)</p> <p>Click the "Pre-fill" button System will automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID. In case of SRN of eForm 1A, approved name of the company shall be displayed.</p>
5	In case category of the applicant is 'Others', enter the name, address and e-mail ID of applicant.
6	<p>Select the purpose of the application. In case category of applicant is Foreign company u/s 591' or 'Others', only Compounding of offences or Others can be selected.</p> <p>Note: For making application u/s 25(8), 'Others' option needs to be selected. Payment for the same should be done through 'Pay Miscellaneous Fee' option on the Ministry website (www.mca.gov.in).</p>
	<p>In case the application is for Normalising a Dormant company: Those companies which have not filed both annual returns and balance sheets for the financial years 2006-07, 2007-08, 2008-09 (i.e. has not done any of the six required filings) then these are treated as Dormant Companies.</p> <p>A dormant company desirous to regularise its filing can apply for normalising by selecting the option for 'Normalising a dormant company'. After approval of the application, the company shall be provided 21 days to file all the annual return and balance sheets for the required financial years. In case all the required filings are done within 21 days, then the status of the company shall be changed to 'Active'. However, in case, all the required filings are not done within 21 days, status of the company shall be changed back to 'Dormant'.</p> <p>Please note that Form 61 for normalising a company should not be filed by a dormant company which is desirous of getting struck off under Easy Exit Scheme (EES), 2011. Such company should file Form EES, 2011 only. In case any charges are pending, such company is also allowed to file Form 17 for satisfaction of the same.</p> <p>Form 61 for normalising a company should be filed by only those dormant companies which are desirous of getting back to Active status by filing the due annual returns and balance</p>

S No.		Detailed Instruction
		sheets
8		Enter the details of application. In case of application for compounding of offences, also mention the facts of the case mentioning nature of offence and period of default.
Fields 9 is applicable if the application is filed for "Compounding of Offences".		
9	(b), (c)	The application can be filed for Company, Director or Manager/Secretary or Others. Enter number of person(s) and their details excluding Company. Details of only 8 persons can be entered in the form. If number of persons is greater than 8, then additional details can be provided in optional attachment. Select the category. In case the category is Director, enter an approved DIN. In case category is Manager/Secretary, enter Income-tax PAN. In case category is Others, enter either income-tax PAN or passport number. In case of passport number, prefix the number with zero(s) (0) to make it a 12 digit number. Example: 0000E1234567.
	(f)	Enter the details of section violated. Also provide details of the section under which default is punishable along with the details of applicable penalty.
	(g)	Enter the details as to how the default has been made good indicating the date on which the default has been made good, wherever applicable.
10		In case of application under section 166(1) or 210(4), mention financial year end date in respect of which the application is being filed. Ensure that you enter the correct date as the extension by the concerned office shall be based on this date.
12		Enter total number of stamp duty payment(s) for which details are to be entered. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum eight stamp duty payments can be entered in the eForm. Enter the details of stamp duty paid under the relevant Stamp Act. This shall be mandatory in case of 'Compounding of offences' or 'Declaring a defunct company under section 560'. Select the state or union territory in respect of which stamp duty is paid. In case category of applicant is 'Company', State(s) selected shall be same as state in which registered office of the company is situated. Enter the total amount of stamps or stamp paper. In case where payment of stamp duty is not applicable, zero may be entered. Enter the particulars of instrument(s) on which stamp duty is paid. Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, registration number of vendor, date and place of purchase of stamps. Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs.50/-. Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual. Place of purchase of stamps or stamp paper shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'
Attachments		<ul style="list-style-type: none"> Board resolution passed for the purpose of making an application for any of the documents as applicable <ul style="list-style-type: none"> Scheme of arrangement, amalgamation, Extension of financial year, Extension of period of annual general meeting Power of attorney for memorandum of appearance as per Form 5 of Company Law Board Regulations, 1991 if the application is filed for compounding of offense Affidavit verifying the content of application if the application is filed for compounding of offense Copy of notice received from RoC or any other competent authority if the application for compounding of offence is filed in pursuance to notice received from RoC or any other competent authority Scheme of arrangement, amalgamation if application is filed for amalgamation Copy of petition mentioning the date of service of petition if the application is filed for amalgamation

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	<ul style="list-style-type: none"> Nil Balance sheet if the application is filed for declaring as a defunct company Indemnity bond if the application is filed for declaring as a defunct company Affidavit verifying the content of the application if the application is filed for declaring as a defunct company Detailed application is required to be attached in all the cases of filing Any other information can be provided as an optional attachment
	<p>In case of compounding of offence, the detailed application should contain the following details:</p> <ul style="list-style-type: none"> The detailed application will be as per Company Law Board Regulations, 1991 General profile and history of the company containing details such as name, date of incorporation, main objects of the company Facts of the case mentioning nature of offence and period of default Whether the offence is made good, if yes then how and when (i.e. the date where applicable) Prayer to compounding authority for compounding of offence
	<p>In case of extension of annual general meeting, the detailed application should contain the following details:</p> <p>Reasons of extension</p> <p>Period for which extension is required (Note: It should not exceed three months)</p>
	<p>In case of extension of financial year, the detailed application should contain the following details:</p> <p>Reasons for extension of financial year</p> <p>Period for which extension is required (Note: It should not exceed three months)</p>
Verification	<p>In case of Indian Company, select the first check box and enter the serial number and date of board resolution authorising the signatory to sign and submit the application.</p> <p>In case of foreign company, select the second check box.</p>
Digital Signatures	<p>In case category of applicant is Company, the eForm should be digitally signed by managing director or director or manager or secretary of the Indian company duly authorized by the board of directors.</p> <p style="text-align: center;">OR</p> <p>In case category of applicant is Foreign Company u/s 591, the eForm should be digitally signed by the authorised representative.</p> <p style="text-align: center;">OR</p> <p>In case category of applicant is Others, if the application is filed for compounding of offence by an individual who does not have a digital signature, the eForm can be digitally signed by a chartered accountant or cost accountant or company secretary (in whole-time practice) authorized by the board of directors.</p>
Designation	<p>Enter the DIN in case the person digitally signing the eForm is a director or managing director.</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager or authorised representative or others</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary</p> <p>In case the person signing the eForm is a chartered accountant or cost accountant or company secretary (in whole-time practice); select the relevant category of the professional and whether he/she is an associate or fellow. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.</p>

State wise stamp duty rules for Form 61 (filed for compounding of offence and for struck off)-

Disclaimer- All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above,

Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database on the website of MCA. Any discrepancy found on this website may be brought to the notice of MCA.


For the states/ union territories for which stamp duty rules are not provided below, please refer the relevant Stamp Act for the stamp duty rules.

State	Section	Stamp duty
West Bengal	560 (Defunct)	Affidavit - Rs.10/- Indemnity bond- Rs.50/- up to claim Rs.2500 ; Rs. 100 (one hundred) for higher amounts
	621A (Compounding)	Compounding Petition- Court fee stamp Rs.13/- Memorandum of Appearance- Court fee stamp Rs.5/- Affidavit- Stamp Duty Rs.10/- Power of Attorney- Rs.50/- Indemnity Bond- Rs. 50/- up to claim Rs.2500/-; Rs. 100/- for higher amounts
Bihar	560 (Defunct)	Affidavit- Rs. 25/- Court fee stamp or Non Judicial stamp paper Indemnity bond- Rs.100/- Non Judicial Stamp Paper
	621A (Compounding)	Affidavit verifying the petition- Rs.25/- Court Fee Memorandum of Appearance- Rs.2/- Court Fee
Jharkhand	560 (Defunct)	Affidavit- Rs. 25/- Court fee stamp or Non Judicial stamp paper Indemnity bond- Rs.100/- Non Judicial Stamp Paper
	621A (Compounding)	Affidavit verifying the petition- Rs.25/- Court Fee Memorandum of Appearance- Rs.2/- Court Fee
Tamil Nadu	560 (Defunct)	Rs.20/- for affidavit Rs.80/- for indemnity bond
	621A (Compounding)	For affidavit to be filed before Company Law Board- Rs. 20/-; For Memorandum of appearance before Company Law Board- Rs. 20/-
Andaman and Nicobar	560 (Defunct)	Rs.20/- for affidavit Rs.80/- for indemnity bond
	621A (Compounding)	For affidavit to be filed before Company Law Board- Rs. 20/-; For Memorandum of appearance before Company Law Board- Rs. 20/-
Andhra Pradesh	560 (Defunct)	Rs 20/- for affidavit by each Director (minimum two directors) Rs 100/- for indemnity bond by each director who has given affidavit For release of claim- Rs.3/- for every 100 up to Rs.1000/- and for every subsequent Rs.500/- or part, thereof Rs.15/- on the consideration or Market Value of the property over which claim is relinquished (Multiples of 10 due to multiple affirmations)
	621A (Compounding)	Rs 20/- for affidavit in support of petition/application (Multiples of 10 due to multiple affirmations)
Kerala	560 (Defunct)	Rs.25/- for affidavit Rs.100/- for indemnity bond Rs.30/- for waiver letter (If there is unsecured loans)
	621A (Compounding)	Rs.25/- for affidavit
Lakshadweep	560 (Defunct)	Rs.25/- for affidavit Rs.100/- for indemnity bond Rs.30/- for waiver letter (If there is unsecured loans)
	621A (Compounding)	Rs.25/- for affidavit
Karnataka	560 (Defunct)	Rs.20/- for affidavit Rs.100/- for indemnity bond
Pondicherry	560 (Defunct)	Rs.10/- for affidavit

State	Section	Stamp duty
		Rs.50/- for indemnity bond
	621A (Compounding)	Nil
Delhi	560 (Defunct)	Rs.10/- For Affidavit Rs.100/- for indemnity bond for each applicant director
	621A (Compounding)	Rs.10/- For Affidavit for each applicant and Court fee of Rs.5/- on each application
Haryana	560 (Defunct)	Nil
	621A (Compounding)	Nil
Uttar Pradesh	560 (Defunct)	Affidavit by each applicant on stamp paper of Rs.20/- in support of application Indemnity Bond by each applicant on stamp paper of Rs.100/- in support of application
Uttarakhand	560 (Defunct)	Affidavit by each applicant on stamp paper of Rs.20/- in support of application Indemnity Bond by each applicant on stamp paper of Rs.100/- in support of application
	621A (Compounding)	Court fee stamp of Rs.2/- on application Affidavit by each applicant on stamp paper of Rs.20/- in support of application
Rajasthan	560 (Defunct)	Rs.10/- each for indemnity bond and affidavit
	621A (Compounding)	Affidavit - Rs.10/- Non Judicial stamp Petition- Rs. 4/- Court fee stamp
Jammu and Kashmir	560 (Defunct)	Rs.10/- for affidavit Rs. 100/- for indemnity bond
Punjab	560 (Defunct)	Rs.15/- for affidavit Rs.75/- for indemnity bond
	621A (Compounding)	Rs.15/- for affidavit
Himachal Pradesh	560 (Defunct)	Rs.3/- for affidavit Rs.15- for indemnity bond
	621A (Compounding)	Rs.3/- for affidavit
Chandigarh	560 (Defunct)	Rs.3/- for affidavit Rs.15- for indemnity bond
	621A (Compounding)	Rs.3/- for affidavit
Maharashtra	560 (Defunct)	Rs 100/- for affidavit Rs.200/- for indemnity bond
	621A (Compounding)	Rs 100/- for affidavit Rs.200/- for indemnity bond
Orissa	560 (Defunct)	Rs 10/- for affidavit accompanying with application Rs.100/- for indemnity bond
	621A (Compounding)	Rs 10/- for affidavit verifying application
Goa	560 (Defunct)	Rs. 20/- for affidavit on Stamp paper Rs. 20/- for indemnity bond on Stamp paper
	621A (Compounding)	Rs.20/- for POA
Daman and Diu	560 (Defunct)	Rs. 20/- for affidavit on Stamp paper Rs. 20/- for indemnity bond on Stamp paper
	621A (Compounding)	Rs.20/- for POA
Assam	560 (Defunct)	Rs.15/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Meghalaya	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Manipur	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Nagaland	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond

State	Section	Stamp duty
	621A (Compounding)	Nil
Tripura	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Arunachal Pradesh	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Mizoram	560 (Defunct)	Rs.10/- each for affidavit and indemnity bond
	621A (Compounding)	Nil
Gujarat	560 (Defunct)	Rs.20/- for affidavit Rs.100/- for indemnity bond
	621A (Compounding)	Rs.20/- for affidavit
Dadra and Nagar Haveli	560 (Defunct)	Rs.1/- for affidavit Rs.5/- for indemnity bond
	621A (Compounding)	Rs.1/- for affidavit
Madhya Pradesh	560 (Defunct)	Rs.10/- for affidavit Rs.250/- for indemnity bond
	621A (Compounding)	Affidavit- Rs.10/- by each applicant
Chhattisgarh	560 (Defunct)	Rs.10/- for affidavit Rs.250/- for indemnity bond
	621A (Compounding)	Affidavit- Rs.10/- by each applicant

Common Instruction Kit

Buttons	Particulars
Pre-fill	When the user clicks the Pre-fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system. This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field. You are required to be connected to the internet for pre-filling.
Attach	You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.
Remove attachment	You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.
Check Form	Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check Form is done without being connected to the internet.
Modify	"Modify" button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the "Check Form" button.
Pre scrutiny	Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is "No errors found. Click on the button below to "Get Form". Press the Get Form button and make the required corrections. Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field 
Submit	After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.

Buttons	Particulars
	In case of online filing the user can submit the form by pressing the “Submit” button Once the form is submitted the fee is displayed to the user. When the user press the “Pay” button the mode of payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user’s record.
Country code	The list of country code required to be mentioned in the eForm are as follows:

Note: User is advised to refer to eForm specific instruction kit.

List of ISO Country Code

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI

Country Name	Country Code	Country Name	Country Code
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS

Country Name	Country Code	Country Name	Country Code
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW