

[See second proviso to rule 114B]

INCOME-TAX RULES, 1962

Form for declaration to be filled by an individual or a person (not being a company or firm) who does not have a Permanent Account Number (PAN) and who enters into any transaction specified in rule 114B

First Name:																													
Middle Name:																													
Surname:																													
DoB/Incorporation of declarant:	D	D	M	M	Y	Y	Y	Y																					
Father's Name (in case of individual):																													
First Name:																													
Middle Name:																													
Surname:																													
Flat/Room No.:											Floor No.:																		
Name of premises:																													
Road/ Street/Lane:											Block Name/No.:																		
Area/Locality:											Town/City:																		
District:											State:																		
PIN:																													
Telephone No.:	S	T	D				-						Mobile No.:																
Amount of transaction (₹):											In case of transaction in joint names, No. of persons involved in the transaction:																		
Mode of transaction:	<input type="checkbox"/>	Cash	<input type="checkbox"/>	Cheque	<input type="checkbox"/>	Card	<input type="checkbox"/>	Draft/Banker's Cheque	<input type="checkbox"/>	Online transfer	<input type="checkbox"/>	Other																	
Aadhaar No. issued by UIDAI											(if available)																		
If applied for PAN and it is not yet generated, enter date of application and Acknowledgement No.															D	D	M	M	Y	Y	Y	Y							
If PAN not applied, fill estimated total income (including income of spouse, minor child etc. as per Section 64 of Income-tax Act, 1961) for the financial year in which the above transaction is held.																													
(A) Agricultural income (₹)										(B) Other than agricultural income (₹)																			
Details of document being produced in support of identity in Column <sup>1</sup> (Refer Instruction overleaf)																													
Document Code:					Document identification number:																								
Name and address of the authority issuing the document:																													
Details of document being produced in support of address in Columns 4 to 13 (Refer Instruction overleaf)																													
Document Code:					Document identification number:																								
Name and address of the authority issuing the document:																													

## VERIFICATION

I, \_\_\_\_\_ do hereby declare that what is stated above is true to the best of my knowledge and belief. I further declare that I do not have a Permanent Account Number and my/ our estimated total income (including income of spouse, minor child etc. as per Section 64 of Income-tax Act, 1961) computed in accordance with the provisions of Income-tax Act, 1961 for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax.

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Place: \_\_\_\_\_

Signature of declarant

### Note:

- Before signing the declaration, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable,-
  - in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
  - in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.
- The person accepting the declaration shall not accept the declaration where the amount of income of the nature referred to in item 22b exceeds the maximum amount which is not chargeable to tax, unless PAN is applied for and column 21 is duly filled.

**Instruction:****(1) Documents which can be produced in support of identity and address (not required if applied for PAN and item 20 is filled):**

Document Code	Nature of Document	Proof of Identity	Proof of Address
	<b>A. For Individuals and HUF</b>		
01	AADHAAR Card	Yes	Yes
02	Bank/Post office passbook bearing photograph of the person	Yes	Yes
03	Elector's photo Identity Card	Yes	Yes
04	Ration/Public Distribution System card bearing photograph of the person	Yes	Yes
05	Driving License	Yes	Yes
06	Passport	Yes	Yes
07	Pensioner Photo card	Yes	Yes
08	National Rural Employment Guarantee Scheme (NREGS) Job card	Yes	Yes
09	Caste or Domicile certificate bearing photo of the person	Yes	Yes
10	Certificate of identity/address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer as per annexure A prescribed in Form 49A	Yes	Yes
11	Certificate from employer as per annexure B prescribed in Form 49A	Yes	Yes
12	Kisan passbook bearing photo	Yes	No
13	Arm's license	Yes	No
14	Central Govt. Health Scheme /Ex-servicemen Contributory Health Scheme card	Yes	No
15	Photo identity card issued by the Government/Public Sector Undertaking	Yes	No
16	Electricity bill ( <i>Not more than 3 months old</i> )	No	Yes
17	Landline Telephone bill ( <i>Not more than 3 months old</i> )	No	Yes
18	Water bill ( <i>Not more than 3 months old</i> )	No	Yes
19	Consumer gas card/book or piped gas bill ( <i>Not more than 3 months old</i> )	No	Yes
20	Bank Account Statement ( <i>Not more than 3 months old</i> )	No	Yes
21	Credit Card statement ( <i>Not more than 3 months old</i> )	No	Yes
22	Depository Account Statement ( <i>Not more than 3 months old</i> )	No	Yes
23	Property registration document	No	Yes
24	Allotment letter of accommodation from Government	No	Yes
25	Passport of spouse bearing name of the person	No	Yes
26	Property tax payment receipt ( <i>Not more than 3 months old</i> )	No	Yes
	<b>B. For Association of persons (Trusts)</b>	Yes	Yes
27	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner		
	<b>C. For Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Juridical Person)</b>	Yes	Yes
28	Copy of Agreement or copy of certificate of registration issued by Charity Commissioner or Registrar of Cooperative Society or any other competent authority or any other document originating from any Central or State Government Department establishing identity and address of such person.		

**(2) In case of a transaction in the name of a Minor, any of the above mentioned documents as proof of Identity and Address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent/guardian.**

**(3) For HUF, any document in the name of Karta of HUF is required.**

**(4) In case the transaction is in the name of more than one person, the total number of persons should be mentioned in Sl. No. 18 and the total amount of transaction is to be filled in Sl. No. 16.**

**In case the estimated total income in column 22b exceeds the maximum amount not chargeable to tax, the person should apply for PAN, fill out item 21 and furnish proof of submission of application.**