

Name of the Company	Dp. Id – Client Id/ Folio No.

¹FORM NO. 15H

[See Section 197A(1C) and Rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

PART I

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
2024-25					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
11. PIN		12. Email		13. Telephone No. (with STD Code) and Mobile No.	
14 (a) Whether assessed to tax ⁴ :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included ⁵					
17.Details of Form No.15H other than this form filed for the previous year, if any ⁶					
Total No. of Form No.15H filed			Aggregate amount of income for which Form No.15H filed		
18. Details of income for which the declaration is filed					
Sr. No.	Identification number of relevant investment/account, etc. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

Signature of the Declarant

1.Substituted by the IT (Fourteenth Amdt.)Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.)Rules, 1989, w.e.f. 1-4-1988, IT (Fourteenth Amdt.)Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.)Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.)Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.)Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.)Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.)Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.)Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

I..... do hereby declare that I am resident in India within the meaning of Section 6 of the Income-Tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under Sections 60 to 64 of the Income-Tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-Tax Act, 1961, for the previous year ending on **31-MAR-2025** relevant to the assessment year **2025-26** will be *nil*.

Place:

Date :

Signature of the Declarant

PART II

**[To be filled by the person responsible for paying the
income referred to in column 15 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. ⁹	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying		4. Complete Address	
		5. TAN of the person responsible for paying	
6. Email		7. Telephone No. (with STD Code) and Mobile No.	
		8. Amount of income paid ¹⁰	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:.....

Date:

*Signature of the person responsible for paying the
income referred to in column 15 of Part I*

*Delete whichever is not applicable.

- As per provisions of Section 206AA(2), the declaration under Section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
- Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
- The financial year to which the income pertains.
- Please mention "Yes" if assessed to tax under the provisions of Income-Tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
- Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
- In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
- Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- Before signing the declaration/verification, 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—

- (i) 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;
 - (ii) 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.
9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in Rule 31A(4)(vii) of the Income-Tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.
10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in Section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

¹**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under Section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said Section 87A.]**

1. Inserted by Income-Tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

Date:

To
(Company Name)
(Address)

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention all the account details

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by _____(the Company), I / We hereby declare as under:

1. We, Full name of the shareholder _____, holding share /shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2024 - March 2025 (Indian Fiscal Year).

2. We hereby declare that (Select Applicable)

We are **Insurance Company** and are the beneficial owner of the share / shares held in the Company and we are submitting self-attested copy of PAN Card and registration certificate.

We are **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share / shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.

We are **Alternative Investment fund** established in India and are the beneficial owner of the share / shares held in the Company; and our income is exempt under Section 10(23FBA) of the Income Tax Act, 1961 and are governed by SEBI Regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

We are <<<**category of the entity**>>> and declare that we are an institution covered by clause << >> of paragraph 4 of Circular 18/2017 of the Income Tax Act, 1961 and our income is unconditionally exempt and also we are not statutorily required to file an Income tax return for the FY2024-25. Therefore, we are eligible for exemption from withholding taxes under the Income Tax Act, 1961 and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card and registration certificate.

We are <<**category of the entity**>> and are the beneficial owner of the share / shares held in the Company; and are not subject to withholding tax under Section 196 of the Income Tax Act, 1961; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card and registration certificate.

We are specified person <<**mention category of person mentioned by provision**>> in terms of Section 10(23FE) and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10(23FE) of the Income Tax Act, 1961 and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card and registration certificate.

3. I / We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my / our above averment.
4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.
Yours faithfully,

For Name of the shareholder

<<insert
signature>>

Authorised Signatory

(Declaration from Stock broker or intermediary)

To,

(Company Name)

(Address)**Subject: Declaration under Rule 37BA (2) of Income Tax Rules for TDS credit**

For the purpose of determination of TDS liability as per Income Tax Act, 1961, we hereby certify the following:

Particulars	Information
Name	
Status	
PAN	
No of shares held in (Company Name) (as on <<record date>>)	
Gross dividend amount	
TDS amount	

We declare that the above shares held by us are on behalf of the following beneficial shareholders and the dividend income so earned is assessable in their hands. Accordingly, it is requested that TDS certificate is issued in their favour.

Name of the person	Address	PAN	Number of shares as on <<record date>>	TDS credit

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

For _____

Authorised signatory:

Designation:

Date :

(Declaration from beneficial shareholders)

To

Name of stock broker or

intermediaryAddress

Subject: Declaration on shareholding in (Company Name)

I, _____ (Name of person), holding shares of (Company Name) as on <<_>> (record date for dividend) against ____ (DP & Folio No) do hereby request to provide credit of Tax deducted atsource on the dividend payouts and the particulars are as below:

Name of the person	Address	PAN	Number of shares as on <<RecordDate>>	TDS credit

Name of shareholder

Signature

Date

FORM NO. 10F

[See sub-rule (1) of rule 21AB]

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961

I,, son/daughter of Shri..... in the capacity of(designation) do provide the following information, relevant to the previous year 2024-25*in my case/in the case of.....for the purposes of sub-section (5) of *section 90/section 90A:—

<i>Sl.No.</i>	<i>Nature of information</i>	<i>:</i>	<i>Details#</i>
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number (PAN) or Aadhar number of the assessee if allotted	:	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	:	

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of (Name of country or specified territory outside India)

Signature:
Name:
Address:
Permanent Account Number
orAadhar Number.....

Verification

I..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the..... day of.....

.....
Signature of the person providing the information

Place:

Notes :

1. *Delete whichever is not applicable.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A

Date:

To
(Company Name)
(Address)

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder _____, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of _____ country name for the period April 2024-March 2025 (Indian Fiscal Year) as per tax treaty between India and _____ country name read with Multilateral Instrument (MLI), wherever applicable (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profitshifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), etc. as applicable.
4. I/We confirm that I/We are the beneficial owners of the shares in the Company and have held the shares for a _____ (period of holding) period days prior to the dividend payment date.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with a copy of Form 10F duly filled and signed for the period April 2024-March 2025.

6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty read with provisions laid down in MLI during the period April 2024-March 2025.
7. I confirm that, being individual, my aggregate presence in India for the period of April 2024– March 2025 does not exceed 120 days.
8. The place of effective management of _____ [Shareholder] is in _____[Country name] and not in India i.e. all the key management and commercial decisions, which are necessary for the conduct of the business, are in substance made in _____ [Country name].
9. I / We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
10. I /We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

Thanking you.
Yours faithfully,
For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Tax Identification Number _____ [Please insert]

Note: Kindly strikethrough whichever is not applicable

Name of the Company	Dp. Id – Client Id/ Folio No.

INCOME-TAX RULES, 1962

¹FORM NO. 15G

[See Section 197A(1), 197A(1A) and Rule 29C]

Declaration under Section 197A(1) and Section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹		
3. Status ² Resident	4. Previous Year (P.Y.) ³ (for which declaration is being made) 2024-25		5. Residential Status ⁴ Individual	
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality	
10. Town/City/District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to tax under the Income-Tax Act, 1961 ⁵ (b) If yes, latest assessment year for which assessed		Yes <input type="checkbox"/>	No <input type="checkbox"/>
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included ⁶		
18. Details of Form No.15G other than this form filed during the previous year, if any ⁷				
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed		
19. Details of income for which the declaration is filed				
Sr. No.	Identification number of relevant investment/account, etc ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....				
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.....
Signature of the Declarant⁹

Declaration/Verification¹⁰

*I/We.....do hereby declare that to the best of *my/our

knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under Sections 60 to 64 of the Income-Tax Act, 1961. *I/We further declare that the tax

*on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-Tax Act,1961, for the previous year ending on **31-MAR-2025**. relevant to the assessment year **2025-26** will be *nil*.

*I/We also declare that *my/our

*income/incomes referred to in column16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on **31-MAR-2025**. relevant to the assessment year **2025-26** will not exceed the maximum amount which is not charge-able to income-tax.

Place:.....

.....

Date:.....

Signature of the Declarant⁹

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No.15G was inserted by the IT (Fifth Amdt.)Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w..e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.

PART II

**[To be filled by the person responsible for paying
the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹²	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

Date: Signature of the person responsible
for paying the income referred to in
column 16 of Part I

*Delete whichever is not applicable.

¹As per provisions of Section 206AA(2), the declaration under Section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

²Declaration can be furnished by an individual under Section 197 A (1) and a person (other than a company or a firm) under Section 197A(1A).

³The financial year to which the income pertains.

⁴Please mention the residential status as per the provisions of Section 6 of the Income- Tax Act, 1961.

⁵Please mention "Yes" if assessed to tax under the provisions of Income-Tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

⁶Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

⁷In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

⁸Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

⁹Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

¹⁰Before signing the declaration/verification, 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-

- (i) 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;
- (ii) 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.

¹¹The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in Rule 31A(4)(vii) of the Income-Tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of Section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.