



Annexure J

CHECK-LIST FOR TIN-FC FOR ACCEPTANCE OF FORM 49A

1. Form has been filled in BLOCK LETTERS using black ink and in English only.
2. All the fields in the form have been properly filled up.
3. Recent colour photograph of 3.5 cm x 2.5 cm size has been affixed in case of individual applicant.
4. Signature/left hand thumb impression has been provided inside the boxes given for the same at both the places.
5. Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
6. Applicant has submitted the relevant Proof of Identity and Proof of Address as prescribed in the application itself.

ITEM NO. 1: NAME

1. In case of individual applicants, last name/surname is mandatory. Initials (other than the exceptional cases mentioned in point no. 2 below) are not allowed in the last name and first name. However, individual applicants may provide one initial (single character) in the middle name.
2. Single and two character words except 84 exceptional cases (list provided as part of instructions in the application proforma like OM, DE, UR, UL) etc. are treated as initials.
3. Applicants other than 'Individuals' should write their full name under 'Last Name/Surname' column from the first block.
4. HUF applicant should mention '(HUF)' after their full name. For Example:
Last Name/Surname: MANTU KUMAR PRASAD (HUF).
5. In case of companies, words Private and Limited should be mentioned in full. Variations like 'PVT. LTD.', 'PRIVATE LTD.', 'PVT LIMITED', 'P LTD' or LTD. are not allowed. Name should be like 'ABC COMPANY PRIVATE LIMITED' or XYZ LIMITED'.
6. In case of sole proprietorship concern, the sole proprietor should apply for PAN in his/her name.
7. Name should not be prefixed with titles such as Shri, Smt., Dr., M/s etc. Appropriate title should be selected from the list given above the name column in the form.

**ITEM NO. 2: NAME YOU WOULD LIKE PRINTED ON THE CARD**

1. Individual applicants can provide abbreviated first name and / or middle name along with the surname/last name in this column. The abbreviated name should necessarily contain the full last name. For example: if name is mentioned as -

First name - VENUGOPAL

Middle name - RAMANUJAN

Surname/last name - SHETTY

Name you would like printed on the card may be as below –

V.R. SHETTY or VENUGOPAL R. SHETTY or V. RAMANUJAN SHETTY or VENUGOPAL RAMANUJAN SHETTY

For other than individual applicants, 'name you would like printed on the card' should always be same as the last name provided in Item no. 1.

ITEM NO. 3: HAVE YOU EVER BEEN KNOWN BY ANY OTHER NAME

1. This may be left blank, if not applicable. If provided, all check points mentioned above for Item no. 1 above apply for this item also.

ITEM NO. 4: FATHER'S NAME

1. Mandatory for Individual applicants, for others to be left blank. All check points mentioned above for Item no. 1 apply for 'Father's name' also.

ITEM NO. 5: ADDRESS

1. **Residential address:** For applicants which are 'Individuals (P), HUF (H), BOI (B), AJP (J) or AOP (A), residential address is mandatory. Other applicants should leave this field blank. Out of the first four fields, applicant must fill up at least two fields.

Town/City/District, State/Union Territory and PIN are mandatory fields.

2. **Office Address:** For applicants which are Firms ("F"), Companies ("C"), Local Authorities ("L"), AOP Trust ("T") or Government ("G"), office address is mandatory. Office name and address are mandatory for individual applicants who have mentioned salary as source of income [item no. 13(a)].

If item no. 6 (address for communication) selected is 'O', then it is mandatory to mention office name and address.

Out of first four fields, applicant must fill up at least two fields.

Town/City/District, State/Union Territory and PIN are mandatory fields.



ITEM NO. 6: ADDRESS FOR COMMUNICATION

1. 'R' means residence and 'O' means office. Individuals / HUFs may indicate either 'R' or 'O'. It is mandatory for other applicants to indicate 'O' (office address) as address for communication.

ITEM NO. 7: TEL. No. / email id

1. **Telephone No.:** If telephone number is mentioned, STD code is mandatory. In case of mobile number, country code should be mentioned as STD code.

For example:

STD Code

9	1						
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Tel. No.

9	8	2	0	0	1	1	1	1	5			
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Where '91' is the country code of India.

2. **Email id.:** If a valid email id is provided, PAN shall be intimated on the given id immediately after allotment.
3. Either telephone number or email id should necessarily be provided in the application.

ITEM NO. 8: SEX

1. This field is mandatory for Individuals. It is not applicable to other applicants.

ITEM NO. 9: STATUS OF APPLICANT

1. Mandatory for all categories of applicants.
2. Should be selected from the list given, in the application.

ITEM NO. 10: DATE OF BIRTH/INCORPORATION/AGREEMENT/PARTNERSHIP OR TRUST DEED/FORMATION OF BODY OF INDIVIDUALS/ASSOCIATION OF PERSONS

1. Mandatory for all categories of applicants.
2. Date cannot be a future date.
3. Date cannot be more than 125 years in case of individual applicants.



ITEM NO. 11: REGISTRATION NUMBER

1. Mandatory if applicant's status is 'Company'. Not applicable to Individuals/HUFs.

ITEM NO. 12: WHETHER CITIZEN OF INDIA

1. This field is mandatory for all categories of applicants.

ITEM NO. 13: SOURCE OF INCOME

1. Item Nos. 13 (a), (b) and (c), indicating one of the three is mandatory for all categories of applicants.
2. Salaried Employee: In case applicant selects 13(a), it is mandatory for him/her to provide name of organization and its address.
3. For 13 (b) cases, business/profession and respective code list is provided in the form.
4. For 13 (c) cases, source of income may be any or combination of i) income from house property, ii) income from capital gains iii) income from other sources. This column should be used only if applicant is not covered by 13 (a) or 13 (b).

ITEM NO. 14: REPRESENTATIVE ASSESSEE (RA)

1. This field is mandatory if the applicant is minor / lunatic/ idiot / mentally retarded or deceased. Their application must be signed by the RA. In all other cases, application should be signed by the applicant only.
2. If any details are provided in this item, item 1 to 13 should contain details of applicant himself / herself. In item 14 should contain details of the RA. Documents to support identity and address should be provided for RA also in addition to applicant.
3. If RA details are provided, check list as applicable for name and address provided above is applicable for this item also.
4. RA's address, if provided, should necessarily be an Indian address.
5. If RA details are provided, PAN card shall be dispatched at RA's address irrespective of the office/residential address provided by the applicant.
6. Photograph of applicant (Individual) is mandatory even if RA details are provided. Only in case of applications on behalf of deceased persons, photograph is not mandatory.


ITEM NO. 15: PROOF OF IDENTITY AND ADDRESS

1. Applicant must submit the Proof of Identity (POI) and Proof of Address (POA) as mentioned in Table 1. Any document which is not present in the list of documents provided in Table 1 is not acceptable as proof of identity and/or address.

Table 1		
Document acceptable as proof of identity and address as per Rule 114 of Income Tax Rules, 1962, for individual and HUF applicants		
Sr. No.	Proof of Identity (Copy of)	Proof of Address (Copy of)
1	School Leaving Certificate	Electricity Bill [^]
2	Matriculation Certificate	Telephone Bill [^]
3	Degree of recognised educational institution	Employer Certificate [^]
4	Depository Account Statement	Depository Account Statement [^]
5	Bank Account Statement / Passbook	Bank Account Statement / Passbook [^]
6	Credit Card	Credit Card Statement [^]
7	Water Bill	Rent Receipt [^]
8	Ration Card	Ration Card
9	Property Tax Assessment Order	Property Tax Assessment Order
10	Passport	Passport
11	Voter Identity Card	Voter Identity Card
12	Driving License	Driving License
13	Certificate of identity signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.	Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.
	Note :- In case of Minor, any of the above mentioned documents as proof of identity of such minor shall be deemed to be the proof of identity and address for	Note : 1) Proof of Address mentioned in Sr. No. 1 to 7 (^) should not be more than six months old on the date of application. 2) Proof of Address is

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	the minor applicant. For HUF, any document in the name of Karta of HUF is required.	required for residential address mentioned in item no. 5.
Document acceptable as proof of identity and address as per Rule 114 of Income Tax Rules, 1962 for other than individual and HUF applicants		
1.	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2.	Firm	Copy of Certificate of Registration issued by the Registrar of Firms or copy of partnership deed.
3.	Association of persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
4.	Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Judicial Person	Copy of Agreement or copy of certificate of registration number 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. Document provided as POI/POA must be in the name of the applicant. Name as mentioned in the application (taking all the name as part of name i.e. First Name, Middle Name and Last name for individual and full name for other than individual applicants) should match with the name appearing in POI/POA.
3. Exception for ration card submitted as POI/POA :-
 - a) The ration card is issued with the applicant as the head of the family.
In this case, the expanded name of the applicant provided in the application must be the name in the ration card as the head of the family.
 - b) The ration card is issued with the applicant not as the head of the family but the applicant's name is included in the same ration card.

In this case, some or all the parts of applicant's name (i.e. first name, middle name and last / surname) should be present, as member of the family, in the ration card and the remaining part(s) should form part of the name of the head of the family in the same ration card.



Examples –

Name in application (First Name /Middle Name/Last Name)	Name of Family head in Ration Card	Name under Family Members Column Card
Hitesh / Mahendra/ Jain	Mahendra Jain	Hitesh
Vikram / /Singh	Mitesh Singh	Vikram
Surabhi /Akash / Chopra	Akash Mahesh Chopra	Surabhi

4. POI and POA having initials or abbreviated name are not acceptable.
5. Date of submitting the application should be provided below the Item no. 15.
6. In case of PAN applications received from Individuals /HUF, if both the addresses are mentioned in the application form and office address is selected as communication address, then POA has to be collected for residence as well as office address.

Additional checklist for applications made on behalf of deceased person, where more than one executors have been appointed to administer the estate of the deceased.

- i) The status of the applicant should be 'Association of Person'.
- ii) Following additional documents needs to be provided :-
 - A joint declaration to be provided by all the executors, stating that they have been appointed as executors of the estate.
 - A Certificate from a Solicitor certifying that the persons are appointed as Executors of the estate in the 'will' of the deceased.
 - Copy of death certificate of the deceased.
 - POI/POA for each executors.
- iii) The application can be signed by any executor.

Additional check list for Indian citizen residing abroad, foreign citizen and other than individual (like company or trust or firm etc.) PAN applicants.

Applicants who are –

- a) citizen of India but residing out of India at the time of making application.
- b) not a citizen of India i.e. foreign citizen.



c) other than individual (like company or trust or firm etc.) – not a citizen of India - having no office of its own in India.

(Citizenship is stated in item no. 12 of the application)

- should fill the PAN application as given below -

1) AO Code

- i. AO code pertaining to International Taxation Directorate should be used.
- ii. In case the AO code is not provided correctly by the applicant, then it shall be replaced with first international taxation AO code of Delhi Regional Computer Center (RCC) (at present – DLC -35-C-1).

2) Address

- i. A foreign address can be provided as residential (only for Individuals) and office address by applicants, if they do not have any Indian address of their own.
- ii. Individual applicants may indicate any address (residential or office – whether Indian or foreign) as the address for communication.
- iii. In case the applicant being a foreign citizen who at the time of making the application is located in India provides office address, then it is mandatory to provide following documents as POA for the office address:-
 - a) Copy of Visa application to Indian authorities and
 - b) Copy of Visa granted and
 - c) Copy of appointment letter/contract from Indian Company and
 - d) Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer. The PAN mentioned in the letter needs to be verified before accepting the application.
 - e) Copy of PAN card for the PAN mentioned in the employer's certificate.
- iv. If any applicant does not have any office in India, but is registered/approved by any competent authority in India, it may provide an Indian address as office address which is mentioned in certificate of registration or approval of the competent authority or the accompanying documents issued by the competent authority to such applicant or in the application made by the applicant before the competent authority.
- v. Entities registered outside India may give address of their 'Indian tax consultant', as "care of" address, in RA column in addition to foreign address in office address column. In this case "care of" address would be the communication address.
- vi. Additional courier charges (Rs. 650/- at present) for PAN card dispatch shall be payable by applicant at the time of making application if the address for communication is a foreign address. Hence, the total fee in such case shall be Rs. 744/- (inclusive of taxes at present).



- vii. Care should be taken at if RA's address is provided in the application (which must be an Indian address), then additional courier fee should not be taken from the applicant even if the address for communication is a foreign address. Card in such cases is sent at the RA's address.
- viii. Complete address including name of state (if applicable) and name of country should be clearly mentioned in the application as part of the address in line meant for providing 'Town / city / district'.
- ix. Proper zip code or pincode, if applicable, should be provided by the applicant in the address in line meant for providing 'Town / city / district'.
- x. During digitization of such applications, state should be digitized as code '99' and pincode should be digitized as '999999'. These code i.e. 99 and 999999 **must not** be used in any other case. For applicants like employee of armed forces – army etc. where address is provided like "56 APO" (this is only for illustration), state and pin code should be digitized as provided. In case, correct state and pin code are not available or applicable, then 99 and 888888 should be digitized as state code and pin code respectively.

3) E-mail id - A valid e-mail id **must** be provided by such applicants in Item no. 7.

4) Representative Assessee (RA)

- i. Providing details of RA is not mandatory in the PAN application for such applicants. Hence, this column may be left blank, if required. However, if the RA details are provided, proof of identity and address shall be required in respect of RA also in addition to the applicant.
- ii. Entities registered outside India, may use RA column for giving address of their 'Indian tax consultant' as a "care of" address as prescribed below:
 - a) Applicant's own name should be filled in name column of RA.
 - b) Name of the 'Indian tax consultant' should be filled in first line of address column of RA.
 - c) Address of the 'Indian tax consultant' should be provided in remaining lines for address as "care of" address.
 - d) The original power of attorney, duly notarized/attested* by Indian Embassy/ High Commission or Consulate, should be submitted along with the application. It should specifically mention that 'Indian tax consultant' is authorized to receive notice from Income Tax Department on behalf of the applicant.

5) Photograph and signature

- i. Individual applicants should provide their own recent colour photograph of prescribed size (not applicable for other applicants).
- ii. Application should always be signed by the applicant himself / herself in all such cases (for individuals). In case of other than Individual, application should be signed by an authorized signatory on behalf of the applicant (e.g. director of the company or partner of the firm or trustee of the trust etc.).



iii. Even if the RA details are provided in column no. 14, application should be signed by applicant (individual) or by authorized signatory (for other than individual).

*'Apostille' also acceptable

6) Proof of Identity (POI) and Proof of address (POA)

Application should be submitted along with the appropriate documents in support of identity and address of the applicant. Documents acceptable as POI / POA are listed as below –

Table 2

Proof of Identity and Proof of Address for Indian citizen residing abroad, foreign citizen and other than individual (like company or trust or firm etc.) PAN applicants				
Status of the applicant →	<u>Individual</u>			<u>Other than Individual having no office of their own in India</u>
	Indian citizen who at the time of making application for PAN is located	Foreign citizen who at the time of making application for PAN is located		
Particulars	Outside India	In India	Outside India	
Proof of Identity	1. Copy of passport	1. Copy of passport or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India	1. Copy of passport or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India 3. Copy of other national ID duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is located	1. Copy of registration in India or of approval granted to set up office in India by Indian Authorities or 2. Copy of registration certificate of their country duly attested* by Indian Embassy/ High Commission or Consulate in the country where applicant is located.

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<p align="center">Proof of Address</p>	<p>1. Copy of passport or</p> <p>2. Copy of bank account statement in country of residence</p> <p>or</p> <p>3. Copy of NRE bank account statement **</p>	<p>1. Copy of passport or</p> <p>2. Copy of Person of Indian Origin (PIO) card issued by Government of India</p> <p>or</p> <p>3. Copy of bank account statement in India</p> <p>or</p> <p>4. Copy of certificate of residence in India or Residential permit issued by the State Police Authority</p> <p>or</p> <p>5. Copy of Registration certificate issued by the Foreigner's Registration Office showing Indian address</p> <p>or</p> <p>6. Copy of NRE bank account statement**</p> <p>or</p>	<p>1. Copy of passport or</p> <p>2. Copy of Person of Indian Origin (PIO) card issued by Government of India</p> <p>or</p> <p>3. Copy of bank account statement in country of residence duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is located</p> <p>or</p> <p>4. Copy of NRE bank account statement**</p> <p>or</p> <p>5. Copy of other national ID duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is located</p>	<p>1. Copy of registration in India or of approval granted to set up office in India by Indian Authorities</p> <p>or</p> <p>2. Copy of registration certificate of their country duly attested* by Indian Embassy/ High Commission or Consulate in the country where applicant is located.</p> <p>3. Applicants mentioning address of 'Indian tax consultant' as "care of" address must also provide original power of attorney notarized / attested* by Indian Embassy/ High Commission or Consulate located in the country where applicant is located, which specifically mentions that 'Indian tax consultant' is authorized to accept notices from Income tax Department on behalf of the applicant.</p>

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		7. Copy of Visa application to Indian authorities and Copy of Visa granted and Copy of appointment letter/contract from Indian Company and Certificate (in original) of Indian address issued by employer***		
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Other guidelines as applicable to resident applicants shall be applicable to the above mentioned applicants also.

* Documents certified by 'Apostille' in respect of countries which are signatories to the Hague Apostille Convention of 1961 are also accepted.

** showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy/Consular office/high commission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.

*** The certificate should be on employer's letterhead mentioning PAN of the employer. Copy of PAN Card should be obtained.

If the applicant has provided an office address, then following documents should also be obtained :-

1. Copy of Visa application to Indian authorities and
2. Copy of Visa granted and
3. Copy of appointment letter/contract from Indian Company and
4. Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer.
5. Copy of PAN card for the PAN mentioned in the employer's certificate.
