



Annexure K

CHECKLIST FOR TIN-FC FOR ACCEPTANCE OF 'REQUEST FOR NEW PAN CARD OR / AND CHANGES OR CORRECTION IN PAN DATA'

1. Form has been filled in BLOCK LETTERS using black ink and in English only.
2. Applicant has mentioned 10-digit PAN on the form. Copy of PAN card or letter of allotment issued by Income Tax Department containing the PAN mentioned in the application should be provided by the applicant.
3. All the fields in the form have been properly filled up.
4. Recent colour photograph of 3.5 cm x 2.5 cm size has been affixed in case of individual applicant.
5. Signature/left hand thumb impression has been provided inside the boxes given for the same at both the places.
6. Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
7. If applicant wants change / correction in any field(s), the check box provided against that field(s) must be ticked. Applicant should submit prescribed documents in support of the changes asked.
8. If there is any difference in the details available on the PAN card (i.e. name, father's name and date of birth) and the details provided in the application, then the corresponding check boxes must be ticked by the applicant. If PAN allotment letter has been given as proof of PAN, then name present in the letter should be compared with the name given in application. In case of any difference check box against field name should be ticked
9. Applicant has submitted the relevant Proof of Identity and Proof of Address and documents in support of the changes required as prescribed in the application itself.

ITEM NO. 1. NAME

1. In case of Individual applicants, last Name/Surname is mandatory. Initials (other than 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 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.
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.

NAME YOU WOULD LIKE PRINTED ON THE CARD

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 it printed on 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. 2: 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. 3: 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.
2. Date can not be more than 125 years in the case of individual applicant.

ITEM NO. 4: SEX

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



ITEM NO. 5: PHOTO MISMATCH

1. Individuals issued a PAN card with an incorrect photograph should tick the box on left margin.

ITEM NO. 6: SIGNATURE MISMATCH

1. Individuals issued a PAN card with incorrect signature should tick the box on left margin.

ITEM NO. 7: ADDRESS FOR COMMUNICATION

1. 'R' means residence and 'O' means office. Individuals/HUFs may indicate either 'R' or 'O'.
2. Other applicants to mandatorily indicate 'O' as address for communication.
3. Out of the first four fields, applicant must fill up at least two fields.
4. Town/City/District, State/Union Territory and PIN code are mandatory fields.

ITEM NO. 8: OTHER ADDRESS

1. In case applicant wishes to update other address, besides address for communication, item no. 8 to be ticked and details of address to be provided on an additional sheet in similar format as prescribed in item no.7.

ITEM NO. 9: 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

Tel. No.

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Where '91' is the country code of India.

2. **e-mail id.:** If a valid e-mail 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. 10: Mention other Permanent Account Numbers (PANs) inadvertently allotted

- All PANs inadvertently allotted other than the one filled at the top of the form (the one currently used) should be mentioned.

DOCUMENTS AS PROOF OF IDENTITY AND ADDRESS / DOCUMENTS IN SUPPORT OF CHANGES / CORRECTIONS

- 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 | Certificate of address signed by Member of Parliament or Member of |

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| | Assembly or Municipal Councillor or a Gazetted Officer. | 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 the minor applicant. For HUF, any document in the name of Karta of HUF is required. | 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 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.

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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. POA should be accepted for all the addresses mentioned in the application form in case of applications made by individuals/HUF.
6. Applicant must submit the following documents along with the application :-
 - I. Proof of PAN (copy of PAN card or letter of allotment issued by ITD, **no other document whatsoever**, is acceptable as proof of PAN). If PAN proof is not available, then application must be accepted on a good effort basis.
 - II. Proof of Identity
 - III. Proof of Address
 - IV. Proof in support of changes / corrections asked
 - V. The documents which are acceptable as proof of identity and address have been enumerated Table 1. Any document which is not present in the list of documents provided in Table 1 is not acceptable as proof of identity or address. The following documents are acceptable as Proof in support of changes / corrections asked :-

| Case / Applicant type | Document acceptable for change of name / father's name | |
|--|---|--|
| Married ladies - change of name on account of marriage | Marriage certificate or marriage invitation card or publication of name change in official gazette or copy of passport showing husband's name | A certificate issued by a gazetted officer |



| | | |
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| Individual applicants other than married ladies | Publication of name change in official gazette | |
| Companies | ROC's certificate for name change | |
| Partnership firms | Revised partnership deed | |
| AOP/Trust/BOI/AJP/Local Authority | Revised registration certificate /deed or agreement as applicable. | |
| Applicant type | Document acceptable for change of date of Birth / Incorporation. | |
| Individual | Relevant proof of identity having correct date of birth. | |
| Non individual | Relevant proof of identity having correct date of incorporation. | |

7. Date of submitting the application should be provided in place meant for date.

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 and 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.
- should fill the application as given below -

1) Address

- i. A foreign address can be provided in Item no. 7 and 8, if they do not have any Indian address of their own.
- ii. 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 takes at present).
- iii. In case the applicant being a foreign citizen who at the time of making the application is located in India provides office address as communication address, then it is mandatory to obtain the following documents as POA :-
 - 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. The PAN mentioned in the letter needs to be verified before accepting the application.
 - 5. Copy of PAN card for the PAN mentioned in the employer's certificate.
- iv. 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'.
- v. Proper zip code or pincode, if applicable, should be provided by the applicant in the address in line meant for providing 'Town / city / district'.
- vi. 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 pincode should be digitized as provided. In case correct state and pincode is not available or applicable, then 99 and 888888 should be digitized as state code and pincode respectively.



2) **email id** - A valid e-mail id **must** be provided by such applicants in Item no. 9.

3) Photograph and signature

- i. Individual non-resident 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 authorized signatory on behalf of the applicant (e.g. director of the company or partner of the firm or trustee of the trust etc.).

4) Proof of Identity and Proof of address (POI) and (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 –

| 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> |
| Particulars | 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 | | |
| | 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 | a. Copy of passport or b. Copy of Person of Indian Origin (PIO) card issued by Government of India or c. Copy of other national ID duly attested* by Indian | 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 |

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| | | | Embassy/High Commission or Consulate in the country where applicant is located | applicant is located. |
| Proof of Address | <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 or</p> <p>3. Copy of bank account statement in India or</p> <p>4. Copy of certificate of residence in India or Residential permit issued by the State Police Authority or</p> <p>5. Copy of Registration certificate issued by the Foreigner's Registration Office showing Indian address or</p> <p>6. Copy of NRE</p> | <p>1. Copy of passport or</p> <p>2. Copy of Person of Indian Origin (PIO) card issued by Government of India 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 or</p> <p>4. Copy of NRE bank account statement** or</p> <p>5. Copy of other national ID duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is</p> | <p>1. Copy of registration in India or of approval granted to set up office in India by Indian Authorities 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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| | | bank account statement** or 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*** | located | |
|--|--|---|---------|--|

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

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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.
