

## Income-tax Rules, 1962

**FORM NO. 60***[See second proviso to rule 114B]*

Form for declaration to be filed by an individual or a person (not being a company or firm) who does not have a permanent account number and who enters into any transaction specified in rule 114B

|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------|----------------|---|---|----|---------------|-------|--|--|--|
| 1  | First Name                                                                                                                                                                                                                                   |    |                                  |                |   |   |    |               |       |  |  |  |
|    | Middle Nam                                                                                                                                                                                                                                   |    |                                  |                |   |   |    |               |       |  |  |  |
|    | Surname                                                                                                                                                                                                                                      |    |                                  |                |   |   |    |               |       |  |  |  |
| 2  | Date of Birth/ Incorporation of declarant                                                                                                                                                                                                    | D  | D                                | M              | M | Y | Y  | Y             | Y     |  |  |  |
| 3  | Father's Name (in case of individual)                                                                                                                                                                                                        |    |                                  |                |   |   |    |               |       |  |  |  |
|    | First Name                                                                                                                                                                                                                                   |    |                                  |                |   |   |    |               |       |  |  |  |
|    | Middle Name                                                                                                                                                                                                                                  |    |                                  |                |   |   |    |               |       |  |  |  |
|    | Surname                                                                                                                                                                                                                                      |    |                                  |                |   |   |    |               |       |  |  |  |
| 4  | Flat/ Room No.                                                                                                                                                                                                                               | 5  |                                  | Floor No.      |   |   |    |               |       |  |  |  |
|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
| 6  | Name of premises                                                                                                                                                                                                                             | 7  |                                  | Block Name/No. |   |   |    |               |       |  |  |  |
|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
| 8  | Road/ Street/ Lane                                                                                                                                                                                                                           | 9  |                                  | Area/ Locality |   |   |    |               |       |  |  |  |
|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
| 10 | Town/ City                                                                                                                                                                                                                                   | 11 |                                  | District       |   |   |    | 12            | State |  |  |  |
|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
| 13 | Pin code                                                                                                                                                                                                                                     | 14 | Telephone Number (with STD code) |                |   |   | 15 | Mobile Number |       |  |  |  |
|    |                                                                                                                                                                                                                                              |    |                                  |                |   |   |    |               |       |  |  |  |
| 16 | Amount of transaction (Rs.)                                                                                                                                                                                                                  |    |                                  |                |   |   |    |               |       |  |  |  |
| 17 | Date of transaction                                                                                                                                                                                                                          | D  | D                                | M              | M | Y | Y  | Y             | Y     |  |  |  |
| 18 | In case of transaction in joint names, number of persons involved in the transaction                                                                                                                                                         |    |                                  |                |   |   |    |               |       |  |  |  |
| 19 | 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 |    |                                  |                |   |   |    |               |       |  |  |  |
| 20 | Aadhaar Number issued by UIDAI (if available)                                                                                                                                                                                                |    |                                  |                |   |   |    |               |       |  |  |  |



2. 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): -

| Sl.      | Nature of Document                                                                                                                                                                        | Document Code | Proof of Identity | Proof of Address |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------|------------------|
| <b>A</b> | <b>For Individuals and HUF</b>                                                                                                                                                            |               |                   |                  |
| 1.       | AADHAR card                                                                                                                                                                               | <b>01</b>     | Yes               | Yes              |
| 2.       | Bank/Post office passbook bearing photograph of the person                                                                                                                                | <b>02</b>     | Yes               | Yes              |
| 3.       | Elector's photo identity card                                                                                                                                                             | <b>03</b>     | Yes               | Yes              |
| 4.       | Ration/Public Distribution System card bearing photograph of the person                                                                                                                   | <b>04</b>     | Yes               | Yes              |
| 5.       | Driving License                                                                                                                                                                           | <b>05</b>     | Yes               | Yes              |
| 6.       | Passport                                                                                                                                                                                  | <b>06</b>     | Yes               | Yes              |
| 7.       | Pensioner Photo card                                                                                                                                                                      | <b>07</b>     | Yes               | Yes              |
| 8.       | National Rural Employment Guarantee Scheme (NREGS) Job card                                                                                                                               | <b>08</b>     | Yes               | Yes              |
| 9.       | Caste or Domicile certificate bearing photo of the person                                                                                                                                 | <b>09</b>     | 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 | <b>10</b>     | Yes               | Yes              |
| 11.      | Certificate from employer as per annexure B prescribed in Form 49A                                                                                                                        | <b>11</b>     | Yes               | Yes              |
| 12.      | Kisan passbook bearing photo                                                                                                                                                              | <b>12</b>     | Yes               | No               |
| 13.      | Arm's license                                                                                                                                                                             | <b>13</b>     | Yes               | No               |
| 14.      | Central Government Health Scheme /Ex-servicemen Contributory Health Scheme card                                                                                                           | <b>14</b>     | Yes               | No               |

|          |                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |           |     |     |
|----------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|
|          | 15.                                                                                                                             | Photo identity card issued by the government./<br>Public Sector Undertaking                                                                                                                                                                                                                      | <b>15</b> | Yes | No  |
|          | 16.                                                                                                                             | Electricity bill ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                                           | <b>16</b> | No  | Yes |
|          | 17.                                                                                                                             | Landline Telephone bill ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                                    | <b>17</b> | No  | Yes |
|          | 18.                                                                                                                             | Water bill ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                                                 | <b>18</b> | No  | Yes |
|          | 19.                                                                                                                             | Consumer gas card/book or piped gas bill ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                   | <b>19</b> | No  | Yes |
|          | 20.                                                                                                                             | Bank Account Statement ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                                     | <b>20</b> | No  | Yes |
|          | 21.                                                                                                                             | Credit Card statement ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                                      | <b>21</b> | No  | Yes |
|          | 22.                                                                                                                             | Depository Account Statement ( <i>Not more than 3 months old</i> )                                                                                                                                                                                                                               | <b>22</b> | No  | Yes |
|          | 23.                                                                                                                             | Property registration document                                                                                                                                                                                                                                                                   | <b>23</b> | No  | Yes |
|          | 24.                                                                                                                             | Allotment letter of accommodation from Government                                                                                                                                                                                                                                                | <b>24</b> | No  | Yes |
|          | 25.                                                                                                                             | Passport of spouse bearing name of the person                                                                                                                                                                                                                                                    | <b>25</b> | No  | Yes |
|          | 26.                                                                                                                             | Property tax payment receipt ( <i>Not more than one year old</i> )                                                                                                                                                                                                                               | <b>26</b> | No  | Yes |
| <b>B</b> | <b>For Association of persons (Trusts)</b>                                                                                      |                                                                                                                                                                                                                                                                                                  |           |     |     |
|          |                                                                                                                                 | Copy of trust deed or copy of certificate of registration issued by Charity Commissioner                                                                                                                                                                                                         | <b>27</b> | Yes | Yes |
| <b>C</b> | <b>For Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Juridical Person)</b> |                                                                                                                                                                                                                                                                                                  |           |     |     |
|          |                                                                                                                                 | 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. | <b>28</b> | Yes | Yes |

- (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.