"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**	2	**Date of Birth/Incorporation of declarant** D D M M Y Y Y Y
	Middle Name		
	Surname		
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.)**	18	**In case of transaction in joint names, number of persons involved in the transaction**
17	**Date of transaction** D D M M Y Y Y Y		
19	**Mode of transaction:** ☐ Cash, ☐ Cheque, ☐ Card, ☐ Draft/Banker's Cheque, ☐ Online transfer, ☐ Other		
20	**Aadhaar Number issued by UIDAI (if available)**		
21	**If applied for PAN and it is not yet generated enter date of application and acknowledgement number** D D M M Y Y Y Y		
22	**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 (Rs.)**		
	b **Other than agricultural income (Rs.)**		
23	**Details of document being produced in support of identity in Column 1 *(Refer Instruction overleaf)***	**Document code**	**Document identification number** / **Name and address of the authority issuing the document**
24	**Details of document being produced in support of identify 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:

1. 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,-
   (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.
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 identify 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
A	**For Individuals and HUF**				
	1.	AADHAR card	**01**	Yes	Yes
	2.	Bank/Post office passbook bearing photograph of the person	**02**	Yes	Yes
	3.	Elector's photo identify card	**03**	Yes	Yes
	4.	Ration/Public Distribution System card bearing photograph of the person	**04**	Yes	Yes
	5.	Driving License	**05**	Yes	Yes
	6.	Passport	**06**	Yes	Yes
	7.	Pensioner Photo card	**07**	Yes	Yes
	8.	National Rural Employment Guarantee Scheme (NREGS) Job card	**08**	Yes	Yes
	9.	Caste or Domicile certificate bearing photo of the person	**09**	Yes	Yes
	10.	Certificate of identify/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	**10**	Yes	Yes
	11.	Certificate from employer as per annexure B prescribed in Form 49A	**11**	Yes	Yes
	12.	Kisan passbook bearing photo	**12**	Yes	No
	13.	Arm's license	**13**	Yes	No
	14.	Central Government Health Scheme/Ex-servicemen Contributory Health Scheme card	**14**	Yes	No
	15.	Photo identify card issued by the government/Public Sector Undertaking	**15**	Yes	No
	16.	Electricity bill *(Not more than 3 months old)*	**16**	No	Yes
	17.	Landline Telephone bill *(not more than 3 months old)*	**17**	No	Yes
	18.	Water bill *(Not more than 3 months old)*	**18**	No	Yes
	19.	Consumer gas card/book or piped gas bill *(Not more than 3 months old)*	**19**	No	Yes
	20.	Bank Account Statement *(Not more than 3 months old)*	**20**	No	Yes
	21.	Credit Card statement *(Not more than 3 months old)*	**21**	No	Yes
	22.	Depository Account Statement *(Not more than 3 months old)*	**22**	No	Yes
	23.	Property registration document	**23**	No	Yes
	24.	Allotment letter of accommodation from Government	**24**	No	Yes
	25.	Passport of spouse bearing name of the person	**25**	No	Yes
	26.	Property tax payment receipt *(Not more than one year old)*	**26**	No	Yes
B	**For Association of Persons (Trusts)**				
	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner		**27**	Yes	Yes
C	**For Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Juridical Person)**				
	Copy of Agreement or copy of certificate of registration issued by Charity Commissioner or Registrar of Corporative society or any other competent authority or any other document originating from any Central or State Government Department establishing identify and address of such person.		**28**	Yes	Yes

(2) In case of a transaction in the name of a Minor, any of the above mentioned documents as proof of Identify and Address of any of parents/guardians of such minor shall be deemed to be the proof 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 filed 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.