INSTRUCTIONS FOR FILLING FORM 49A

- (a) Form to be filled legibly in BLOCK LETTERS and preferably in BLACK INK. Form should be filled in English only
- (b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- (c) 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- (d) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.
- (e) Signature /Left hand thumb impression should be **within the box** provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (f) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- (g) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on www.utiitsl.com or www.tin-nsdl.com

(h)	Guidelines for filling the	Form 49A:																			
Item No.	Item Details		Guidelines for filling the form																		
1	Full Name	Please select appropriate title. Do not use abbreviations in the First and the Last name/Surname. For example RAVIKANT should be written as:																			
		Last Name/Surname	R	А	V	ı	K	Α	N	Т											
		First Name																			
		Middle Name																			
		For example SURES	H S	SAF	RDA	s t	oul	d b	e w	ritte	n a	s:					 				
		Last Name/Surname	s	Α	R	D	А														
		First Name	S	U	R	Е	S	Н													
		Middle Name																			
		For example POON	M.	RA	VI IV	IAI	RAY	'Al	l sh	oul	d be	e Wi	ritte	n a	s:						
		Last Name/Surname	N	А	R	А	Υ	А	N												
		First Name	Р	0	0	N	Α	М													
		Middle Name	R	Α	V	I															
		For example SATYA	Мν	/EN	IKA	ΤI	И. К	(. R	AO	sh	ould	d be	wr	itte	n a	s :					
		Last Name/Surname	R	Α	0																
		First Name	s	Α	Т	Υ	А	М													

1	II.	1					, .									, .				_							
		Middle Name	V	Е	N	K	Α	Т		М		K															
							I									I			ı		.1				<u> </u>		
																								_			
		For example M. S. K as:	For example M. S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY) should be written as:							:en																	
		Last Name/Surname	K	Α	N	D	Α	s	W	Α	М	Υ															
		First Name	М	Α	D	U	R	Α	I																		
		Middle Name	S	0	М	Α	S	U	N	D	R	Α	М														
		Applicants other than	ı 'In	divi	dus	ale'	ma	v ia	nor	0 3	hov	o in	etri	ucti	one								'				
		Non-Individuals shouname is longer than the First and Middle Nan	uld v the ne.	write spa	e th	neir prov	full vide	nai ed f	me or th	sta ne l	rting ast	g fr nar	om ne,	the it c	firs an I	st bl	con	tinu	ed	in t	he s	spac	ce p	orov			
		For example XYZ DA	A I A		JKI	JOH	KAI	IOI	N (II	ND	IA)	PK	IVA	VIE	LII	VIII	ΕD	sno	ould	a be	wr	ittei	n as	; : 			
		Name/Surname	Х	Υ	Z		D	Α	Т	Α		С	0	R	Р	0	R	Α	Т	I	0	N		(I	N	D
		First Name	ı	Α)		Р	R	I	٧	Α	Т	Е		L	Ι	М	I	Т	Е	D						
		Middle Name																									
		For example MANO.	J M.	AF/	ΔTL	ΑL	DA	VE	(Н	UF) sh	oul	d b	e w	ritte	n a	ıs:				•						
		Last Name/Surname				0					F				А			D	Α	V	Е		(Н	U	F)
		First Name																									
		Middle Name																									
		In case of Company variations of 'Private It should be 'Private It	Lim	itec	d' vi	z. P																					
		In case of sole propri	ieto	rshi	ір с	onc	ern	, th	e pı	rop	riet	or s	hou	ıld a	app	ly fo	or F	PAN	l in	his	/her	ow	n n	am	e.		
		Name should not be																									\dashv
2	Abbreviation of the full name to be printed on the	Individual applicants abbreviated, should	nec	ess	aril	у сс	onta	ain t	he I	last	na	me.	. Fo	or ex	kam	ple):	nted	l or	n th	e F	PAN	l ca	rd.	Na	ıme	, if
	PAN card	SATYAM VENKAT I	VI. P	(. R	AC) wh	nich	is	writ	ten	in t	he	Nar	ne i	field	d as	3 : 	ı		<u> </u>	I						
		Last Name/Surname	R	Α	0																						
		First Name	s	А	Т	Υ	Α	М																			

		Middle Name V E N K A T M K						
		Can be written as in 'Name to be printed on the PAN Card' column as SATYAM VENKAT M. K. RAO or S. V. M. K. RAO or SATYAM V. M. K. RAO For non individual applicants, this should be same as last name field in item no. 1 above.						
3	Have you ever been known by any other name?	If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No. 1 with respect to name apply here. Title should be similar to the title mentioned in item No. 1.						

	T	T							
4	Gender	This field is mandatory for Individuals. Field should be left blank in case of other applicants.							
5	Date of Birth/Incorporation / Agreement / Partnership or Trust Deed / Formation of Body of Individuals / Association of Persons	Date cannot be a future date. Date: 2nd August 1975 should be written as: D D M M Y Y Y Y 0 2 0 8 1 9 7 5 Relevant date for different categories of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-010001 where the date of creation is not available.							
6	Details of Parents (Applicable to Individuals only)	Instructions in Item No.1 with respect to name apply here. Father's Name: It is mandatory for Individual applicants to provide father's name. Married woman applicant should also give father's name and not husband's name. Mother's Name: This is an optional field. Appropriate flag should be selected to indicate the name (out of the father's name and mother's name given in the form) to be printed on the PAN card. If none of the option is selected, then father's name shall be considered for printing on the PAN card.							
7	Address - Residence and office	 R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. O - Office Address: (1) Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession[Item No.13]. (2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory. For all categories of applicants, it is necessary to mention complete address and the details of Town/City/District, State/Union Territory and PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country. 							
8	Address for communication	Individuals/HUFs/AOP/BOI/AJP may indicate either 'Residence' or 'Office' and other applicants should necessarily indicate 'Office' as the Address for Communication. All communication will be sent at the address indicated in this field.							

9	Telephone Number and E mail ID	(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code). For example: (i) Telephone number 23555705 of Delhi should be written as Country STD Telephone Number / Mobile code Code number 9
10		
10	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status.
11	Registration number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Government Authority.
12	In case of a person,	Aadhaar Number

who is required to quote Aadhaar number or the Enrolment ID of Aadhaar application form as per section 139AA.

As per provisions of section 139AA of Income Tax Act, 1961, Aadhaar number has to be provided. Copy of Aadhaar letter/card shall be provided as proof of Aadhaar.

Enrolment ID (EID) of application for Aadhaar

Only if Aadhaar is not allotted to the applicant, then EID (which includes date & time of enrolment) for Aadhaar shall be provided. Copy of EID receipt shall be provided as proof of enrolment.

As specified by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017, it would be optional to mention Aadhaar as well as EID for the individuals (i) residing in the States of Assam, Jammu and Kashmir and Meghalaya; (ii) a nonresident as per the

Income-tax Act, 1961; (iii) of the age of eighty years or more at any time during the previous year;

Name as per Aadhaar letter/card or Enrolment ID for Aadhaar application form

- If the Aadhaar is provided by the applicant, then name as per AADHAAR letter/card has to be provided;
- If EID is provided by the applicant, then name as appearing on EID receipt has to be provided in this

Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as specified in Rule 114(4) of Income Tax Rules, 1962 will be applicable for cases where there is mismatch in PAN application and Aadhaar data or EID is provided by the PAN applicant or the applicant is covered by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.

13	Source of Income	the inco	•		of incomes, as mentioned in the form. In case, the applicant then an appropriate business,			
		Please r	refer the table given below to select the	busines	ss/profession code:			
		Code	Business/ Profession	Code	Business/ Profession			
		01	Medical Profession and Business	11	Films, TV and such other entertainment			
		02	Engineering	12	Information Technology			
		03	Architecture	13	Builders and Developers			
		04	Chartered Accountant/ Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers			
		05	Interior Decoration	15	Performing Arts and Yatra			
		06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters			
		07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles			
		08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys			
		09	Government Contractors	19	Cinema Halls and Other Theatres			
		10	Insurance Agency	Others				
Name and address of Representative Assessee Section 160 of Income Tax Act, 1961 provides that any 'specified person' (assessee) represented through Representative Assessee. Therefore, this column should be filled representative assessee only as specified in Section 160 of the Income-tax Act, 1961, such as, a of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Admir General, Official Trustee, receiver, manager, trustee of a Trust including Wakf. This field will contain particulars of the Representative Assessee. This field is mandatory if approximation, deceased, idiot, lunatic or mentally retarded. Column 1 to 13 will contain details of person' (assessee) representative Assessee.								
			Identity and Proof of address are also					
15	Proof of Identity, Proof of Address and Proof of Date of Birth documents	applicati		me of a	address and proof of date of birth with PAN pplicant. List of documents which will serve as us of applicant is as given below:			

Proof of Identity	Proof of Address	Proof of date of birth
ndian Citizens (including those located ou	tside India)	
 (i) Copy of a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Ration card having photograph of the applicant; or f. Arm's license; or g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or h. Pensioner card having photograph of the applicant; or i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or (ii) Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or (iii) Bank certificate in Original on letter head from the branch(alongwith name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant 	 (i) Copy of a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Passport of the spouse; or f. Post office passbook having address of the applicant; or g. Latest property tax assessment order; or h. Domicile certificate issued by the Government; or i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or j. Property Registration Document; or (ii) Copy of following documents of not more than three months old (a) Electricity Bill; or (b) Landline Telephone or Broadband connection bill; or (c) Water Bill; or (d) Consumer gas connection card or book or piped gas bill; or (e) Bank account statement or as per Note 2; or (f) Depository account statement; or (g) Credit card statement; or (iii) Certificate of address in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or (iv) Employer certificate in original. 	 Copy of a. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of session 2 of the Citizenship Act, 1955 (57 of 1955); or b. Pension payment order; or c. Marriage certificate issued by Registration of Marriages; or d. Matriculation Certificate or Mark Sheet of recognized board or e. Passport; or f. Driving License; or g. Domicile Certificate issued by the Government; or h. Aadhaar Card issued by the Unique Identification Authority of India; or i. Elector's photo identity card; or j. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking or State Public Sector Undertaking; or k. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or l. Affidavit sworn before a magistrate stating the date of birth.
Note: 1. In case of 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 applicant. 2. For HUF, an affidavit made by the Karta of Hindu Undivided Family stating name, father's name and address of all the coparceners on the date of application and copy of any of the above documents in the name of Karta of HUF is required as proof of identity, address and date of birth.	 Note: Proof of Address is required for residence address mentioned in item no. 7. In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External (NRE) bank account statements (not more than three months old) shall be the proof of address. 	

Other	than Individuals and HUF	
1	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2	Partnership Firm	Copy of Certificate of Registration issued by the Registrar of Firms or Copy of partnership deed.
3	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Persons, Body of Individuals, Local Authority, or Artificial Juridical 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.
16		Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.