**Form 26Q**

**(See section 193, 194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA and rule 31A)**

Quarterly Statement of Deduction of tax under sub-section (3) of section 200 of the income tax act in respect of payments other than salary for the quarter ended …………………………………………… (june/ September/ December/ March)………………………….. (Financial Year)

1. (a) Tax deduction and and collection Account Number (TAN)
2. Has the statement been filled earlier for this quarter (yes/No)
3. Permanent Account No. (PAN) (see note 1)
4. If answer to (d) is “yes” them Token No. of Original statement
5. Financial Year
6. Type of Deductor (see note 2)
7. Particular of the deductor (employer)
8. Name of the employer
9. If central /state government

Name (see note 3)

AIN code of PAO/TO/CDDO

© TAN registration No.

1. Address

Flat No.

Name of the Premises/building

Road/street/lane

Area/ Location

Town/city/district

State

Pin Code

Telephone No

Alternate telephone No (see note 4)

Email

Alternate Email (see note 4)

1. Particulars of the person responsible for deduction of Tax:
2. Name
3. Address

Flat No.

Name of the Premises/building

Road/street/lane

Area/ Location

 Town/city/district

State

Pin Code

Telephone No

Alternate telephone No (see note 4)

Email

Alternate Email (see note 4)

 Mobile No.

1. Details of Tax deducted and paid to the credit of the Central Government:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No | Tax | Interest | Fee (see note no 5) | Penalty/ Others | Total amount deposited as per challan book adhustment (402+403+404+405+406)See note 6 | Mode of deposit through challan © / book adjustment (b) (see note 7)  | BSR Code Receipt No. of form 24G (see Note 8) | Challan Serial No./DDO Serial No. of Form No. 24G (see note 8) | Date on which amount deposited through challan/ Date of transfer voucher (see note 8) | Minor head of challan (see note 9) |
| 401 | 402 | 403 | 404 | 405 | 406 | 407 | 408 | 409 | 410 | 411 |
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1. Details of amount paid and tax deducted thereon from the employees (see annexure)
2. Enclose annexure I along with each statement having details of the relevant quarter
3. Enclose annexure II along with last statement i.e for the quarter ending 31st March having details for the whole financial year

Verification

I, …………………………….. hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of the person responsible for deducting tax at source

Date: Name and Designation of the person responsible for deducting tax at source

Notes:

1. It is mandatory for Non-government deductors to Quote PAN. In case of Govt. deductor “PANNOTREQD” should be mentioned.
2. Please indicate Govt. deductor or Non- Govt deductor.
3. In case of Central Govt, please mention name of Ministry/Department. In case of State Government, please mention name of the state.
4. In alternate Telephone Number and alternate e-mail, please furnish the telephone No. and e-mail of a person who can be contacted in the absence of Deductor or person responsible for deduction of tax.
5. Fee paid under section 234E for late filing of TDS statement to be mentioned in separate column of FEE (column 404)
6. In column 406, Govt DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 408, govt. deductors to write ‘B’ where TDS is remitted to the credit of central govt. through book adjustment. Other Deductors to write ‘C’ .
8. Challan/ Transfer Voucher (CIN/BIN) particulars i.e 408, 409, 410 should be exactly the same as available at tax information network.
9. In column 411, mention minor head as marked on the challan.

**Annexure : Deductee wise Break up of TDS**

**(Please use separate Annexure for each line item in Table at Sl No. 04 of main Form 26Q)**

**Details of amount paid/credited during the quarter ended …………………. (dd/mm/yyyy) and of tax deducted at source**

|  |  |
| --- | --- |
| BSR Code of Branch/ Receipt No. of Form 24G | Name of the Employer  |
| Date on which challan deposited/Transfer Voucher Date | TAN |
| Challan Serial No. / DDo Serial No. of Form No. 24G |
| Amount as per challan |
| Total TDS to be allocated among deductees as in the vertical total of col 421 |
| Total interest to be allocated among the deductees mention below |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No | Deductee ref no. provided by deductor, if avalable | Deductee code (01- company 02- other than company) | PAN of the deductee | Name of the deductee | Section Code (See Note 7) | Date of Payment or Credit | Amount paid or credited  | Total tax deducted | Total tax deposited  | Date of deduction | Rate at which deducted | Reason for non- deduction /lower deduction / higher deduction/ threshold/ transporter (see note 1to 6) | No. of the certificate u/s 197 issued by the assessing officer for non- deduction/ lower deduction |
| 412 | 413 | 414 | 415 | 416 | 417 | 418 | 419 | 420 | 421 | 422 | 423 | 424 | 425 |
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**Verification**

I, ……………………………………………………………… hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of the person responsible for deducting tax at source

Date: Name and Designation of the person responsible for deducting tax at source

Notes:

1. Write “A” if lower deduction or no deduction is on account of a certificate u/s 197
2. Write “B” if no deduction is on account of a certificate u/s 197A
3. Write “C” if deduction is on higher rate on account of non- furnishing of PAN by the deductee.
4. Write “Y” if no deduction is on account of payment below threshold limit specified in income tax act, 1961.
5. Write “T” if no deduction is on account of deductee being transporter. Pan of deductee is mandatory. [Section 194C(8)].
6. Write ”Z” if no deduction is on account of payment being notified u/s 197A(1F).
7. List of section code is as under :

|  |  |  |
| --- | --- | --- |
| Section | Nature of Payment | Section Code |
| 193 | Interest on securities | 193 |
| 194 | Dividend | 194 |
| 194A | Interest other than interest on securities | 94A |
| 194B | Winning from Lotteries crossword Puzzles | 94B |
| 194BB | Winning from horse race | 4BB |
| 194C | Payment of contractors and sub- contractors | 94C |
| 194D | Insurance commission | 94D |
| 194EE | Payment in respect of deposits under NSS | 4EE |
| 194F | Payment on account of re-purchase of units by mutual Funds or UTI | 94F |
| 194G | Commission, prize etc on sale of lottery tickets | 94G |
| 194H | Commission or brokerage | 94H |
| 194I(a) | Rent | 4IA |
| 194I(b) | Rent | 4IB |
| 194J | Fees for professional or technical services | 94J |
| 194LA | Payment of compensation on acquisition of certain immovable property | 4LA |