

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	<p>Please select appropriate title. Do not use abbreviations in the First and the Last name/Surname. For example RAVIKANT should be written as :</p> <table border="1" data-bbox="467 894 1498 1108"> <tr> <td style="background-color: #cccccc;">Last Name/Surname</td> <td>R</td><td>A</td><td>V</td><td>I</td><td>K</td><td>A</td><td>N</td><td>T</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">First Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SURESH SARDA should be written as :</p> <table border="1" data-bbox="467 1184 1498 1398"> <tr> <td style="background-color: #cccccc;">Last Name/Surname</td> <td>S</td><td>A</td><td>R</td><td>D</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">First Name</td> <td>S</td><td>U</td><td>R</td><td>E</td><td>S</td><td>H</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example POONAM RAVI NARAYAN should be written as:</p> <table border="1" data-bbox="467 1478 1498 1692"> <tr> <td style="background-color: #cccccc;">Last Name/Surname</td> <td>N</td><td>A</td><td>R</td><td>A</td><td>Y</td><td>A</td><td>N</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">First Name</td> <td>P</td><td>O</td><td>O</td><td>N</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">Middle Name</td> <td>R</td><td>A</td><td>V</td><td>I</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SATYAM VENKAT M. K. RAO should be written as :</p> <table border="1" data-bbox="467 1755 1498 1969"> <tr> <td style="background-color: #cccccc;">Last Name/Surname</td> <td>R</td><td>A</td><td>O</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">First Name</td> <td>S</td><td>A</td><td>T</td><td>Y</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="background-color: #cccccc;">Middle Name</td> <td>V</td><td>E</td><td>N</td><td>K</td><td>A</td><td>T</td><td>M</td><td>K</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	Last Name/Surname	R	A	V	I	K	A	N	T															First Name																							Middle Name																							Last Name/Surname	S	A	R	D	A																		First Name	S	U	R	E	S	H																	Middle Name																							Last Name/Surname	N	A	R	A	Y	A	N																First Name	P	O	O	N	A	M																	Middle Name	R	A	V	I																			Last Name/Surname	R	A	O																				First Name	S	A	T	Y	A	M																	Middle Name	V	E	N	K	A	T	M	K														
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For example **M. S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY)** should be written as :

Last Name/Surname	K	A	N	D	A	S	W	A	M	Y																										
First Name	M	A	D	U	R	A	I																													
Middle Name	S	O	M	A	S	U	N	D	R	A	M																									

Applicants other than 'Individuals' may ignore above instructions.

Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name.

For example **XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED** should be written as :

Last Name/Surname	X	Y	Z		D	A	T	A		C	O	R	P	O	R	A	T	I	O	N		(	I	N	D
First Name	I	A	)		P	R	I	V	A	T	E		L	I	M	I	T	E	D						
Middle Name																									

For example **MANOJ MAFATLAL DAVE (HUF)** should be written as :

Last Name/Surname	M	A	N	O	J		M	A	F	A	T	L	A	L		D	A	V	E		(	H	U	F)
First Name																									
Middle Name																									

In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only.

In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name.

Name should not be prefixed with any title such as Shri, Smt, Kumari, Dr., Major, M/s etc.

2 Abbreviation of the full name to be printed on the PAN card

Individual applicants should provide full/abbreviated name to be printed on the PAN card. Name, if abbreviated, should necessarily contain the last name. For example:

SATYAM VENKAT M. K. RAO which is written in the Name field as :

Last Name/Surname	R	A	O																					
First Name	S	A	T	Y	A	M																		
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.

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	<p>Date cannot be a future date. Date: 2nd August 1975 should be written as:</p> <table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td>0</td><td>2</td><td>0</td><td>8</td><td>1</td><td>9</td><td>7</td><td>5</td> </tr> </table> <p>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 01-01-0001 where the date of creation is not available.</p>	D	D	M	M	Y	Y	Y	Y	0	2	0	8	1	9	7	5
D	D	M	M	Y	Y	Y	Y											
0	2	0	8	1	9	7	5											
6	Details of Parents (Applicable to Individuals only)	<p>Instructions in Item No.1 with respect to name apply here.</p> <p>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.</p> <p>Mother's Name: This is an optional field.</p> <p>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.</p> <p>If none of the option is selected, then father's name shall be considered for printing on the PAN card.</p>																
7	Address - Residence and office	<p>R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.</p> <p>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.</p> <p>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.</p>																
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 Email ID	<p>(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code).</p> <p>For example :</p> <p>(i) Telephone number 23555705 of Delhi should be written as</p> <table border="1"> <tr> <td>Country code</td> <td>STD Code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td>9 1</td> <td>1 1</td> <td>2 3 5 5 5 7 0 5</td> </tr> </table> <p>Where '91' is the country code of India and 11 is the STD Code of Delhi.</p> <p>(ii) Mobile number 9102511111 of India should be written as</p> <table border="1"> <tr> <td>Country code</td> <td>STD Code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td>9 1</td> <td></td> <td>9 1 0 2 5 1 1 1 1 1</td> </tr> </table> <p>Where '91' is the country code of India.</p> <p>(2) It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail.</p> <p>(3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.</p>	Country code	STD Code	Telephone Number / Mobile number	9 1	1 1	2 3 5 5 5 7 0 5	Country code	STD Code	Telephone Number / Mobile number	9 1		9 1 0 2 5 1 1 1 1 1				
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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 citizen of India	AADHAAR number, if allotted, has to be quoted (supported by copy of AADHAAR letter/card)																																												
13	Source of Income	<p>It is mandatory to indicate at least one of the sources of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business/ profession code should be mentioned.</p> <p>Please refer the table given below to select the business/profession code:</p> <table border="1" data-bbox="467 306 1479 783"> <thead> <tr> <th>Code</th> <th>Business/ Profession</th> <th>Code</th> <th>Business/ Profession</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Medical Profession and Business</td> <td>11</td> <td>Films, TV and such other entertainment</td> </tr> <tr> <td>02</td> <td>Engineering</td> <td>12</td> <td>Information Technology</td> </tr> <tr> <td>03</td> <td>Architecture</td> <td>13</td> <td>Builders and Developers</td> </tr> <tr> <td>04</td> <td>Chartered Accountant/ Accountancy</td> <td>14</td> <td>Members of Stock Exchange, Share Brokers and Sub-Brokers</td> </tr> <tr> <td>05</td> <td>Interior Decoration</td> <td>15</td> <td>Performing Arts and Yatra</td> </tr> <tr> <td>06</td> <td>Technical Consultancy</td> <td>16</td> <td>Operation of Ships, Hovercraft, Aircrafts or Helicopters</td> </tr> <tr> <td>07</td> <td>Company Secretary</td> <td>17</td> <td>Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles</td> </tr> <tr> <td>08</td> <td>Legal Practitioner and Solicitors</td> <td>18</td> <td>Ownership of Horses or Jockeys</td> </tr> <tr> <td>09</td> <td>Government Contractors</td> <td>19</td> <td>Cinema Halls and Other Theatres</td> </tr> <tr> <td>10</td> <td>Insurance Agency</td> <td>20</td> <td>Others</td> </tr> </tbody> </table>	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	20	Others
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14	Name and address of Representative Assessee	<p>Section 160 of Income Tax Act, 1961 provides that any 'specified person' (assessee) can be represented through Representative Assessee. Therefore, this column should be filled in by representative assessee only as specified in Section 160 of the Income-tax Act, 1961, such as, an agent of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Administrator General, Official Trustee, receiver, manager, trustee of a Trust including Wakf.</p> <p>This field will contain particulars of the Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 13 will contain details of person on whose behalf this application is submitted.</p> <p>Proof of Identity and Proof of address are also required for representative assessee.</p>																																												
15	Proof of Identity, Proof of Address and Proof of Date of Birth documents	<p>It is mandatory to attach proof of identity, proof of address and proof of date of birth with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity, address and date of birth for each status of applicant is as given below:</p>																																												

Document acceptable as proof of identity, address and date of birth as per Rule 114 of Income Tax Rules, 1962

Proof of Identity	Proof of Address	Proof of date of birth
Indian Citizens (including those located outside India)		
Individuals & HUF		
<p>(i) Copy of</p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Ration card having photograph of the applicant; or</p> <p>f. Arm's license; or</p> <p>g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or</p> <p>h. Pensioner card having photograph of the applicant; or</p> <p>i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or</p> <p>(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</p> <p>(iii) Bank certificate in Original on letter head from the branch (along with name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant</p>	<p>(i) Copy of</p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Passport of the spouse; or</p> <p>f. Post office passbook having address of the applicant; or</p> <p>g. Latest property tax assessment order; or</p> <p>h. Domicile certificate issued by the Government; or</p> <p>i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or</p> <p>j. Property Registration Document; or</p> <p>(ii) Copy of following documents of not more than three months old</p> <p>(a) Electricity Bill; or</p> <p>(b) Landline Telephone or Broadband connection bill; or</p> <p>(c) Water Bill; or</p> <p>(d) Consumer gas connection card or book or piped gas bill; or</p> <p>(e) Bank account statement or as per Note 2; or</p> <p>(f) Depository account statement; or</p> <p>(g) Credit card statement; or</p> <p>(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</p> <p>(iv) Employer certificate in original.</p>	<p>Copy of the following documents if they bear the name, date, month and year of birth of the applicant, namely:-</p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Matriculation Certificate or Mark Sheet of recognized board; or</p> <p>f. 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 section 2 of the Citizenship Act, 1955 (57 of 1955); or</p> <p>g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking or State Public Sector Undertaking; or</p> <p>h. Domicile Certificate issued by the Government; or</p> <p>i. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or</p> <p>j. Pension payment order; or</p> <p>k. Marriage certificate issued by Registrar of Marriages; or</p> <p>l. Affidavit sworn before a magistrate stating the date of birth.</p>
<p>Note:</p> <p>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.</p> <p>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.</p>	<p>Note:</p> <p>1. Proof of Address is required for residence address mentioned in item no. 7.</p> <p>2. 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.</p>	

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	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	Signature / Thumb impression	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.
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GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49A) from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDL e-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website (www.incometaxindia.gov.in) / UTIITSL website (www.utiitsl.com) / NSDL e-Gov website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is ₹ 107/- (including service tax). In case, the PAN card is to be dispatched outside India then additional dispatch charge of ₹ 887/- will have to be paid by applicant.
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and Changes or Correction in PAN data can be made by filling up 'Request for New PAN Card or/and Changes or Correction in PAN Data' form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49A.
- (d) Applicant will receive an acknowledgment containing a unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	www.incometaxindia.gov.in	www.tin-nsdl.com
Call Center	1800-180-1961	020-27218080
Email ID		tininfo@nsdl.co.in
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example → Type 'NSDLPAN 8810101010100' and send to 57575
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.