



Applicants other than 'Individuals' must 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 :

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

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

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

HUFs shall mention HUF after their full 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** should be written as :

<b>Last Name/Surname</b>	R	A	O																					
<b>First Name</b>	S	A	T	Y	A	M																		
<b>Middle Name</b>	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.

Name you would like printed on the card should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.

3

Have you ever been known by any other

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

	name?	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:</p> <p>Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of TrustDeed; 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) instead of Father Name and provide the same.	<p>Instructions in Item No.1 with respect to name apply here.</p> <p><b><u>Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?</u></b></p> <p>It is mandatory for Individual applicants to select the flag (i.e. 'Yes' or 'No'). This flag should be selected as 'Yes' only if (i) Mother is a single parent, and (ii) You wish to apply for PAN using mother's name only. Fathers name should be left blank. If the flag is selected as 'No', then father's name is mandatory. For such cases, mother's name is optional.</p> <p><b><u>Father's Name:</u></b> It is mandatory for Individual applicants (except for cases where mother is a single parent) to provide father's name. Married woman applicant should also give father's name and not husband's name.</p> <p><b><u>Mother's Name:</u></b> This is an optional field. Mother's name is mandatory if the flag value (i.e. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?) is selected as 'Yes'.</p> <p><b><u>Name to be printed on the PAN card:</u></b> 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 the 'Mother as a Single Parent' field is selected as 'Yes', then mother's name flag should only be selected for the name 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. In case of mother as a single parent, mother's name shall be considered for printing on the PAN Card.</p>																
7	Address - Residential and Office	<p><b>R - Residential Address:</b> For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.</p> <p><b>O - Office Address:</b> (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. (3) If applicant is engaged in a business / profession [ falling under codes 9, 10, 12, 13, 15, 17 to 20 - refer Item No. 13(b)] and the area code mentioned is MUM, then it is mandatory to provide office address. (4) In case of Individual and HUF if Item No.8 (Address for Communication) is selected as "O" then Proof of Office Address along with Proof of residential address is</p>																

		<p>mandatory w.e.f. applications made on and after 1st November 2009.</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.</p> <p>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	<p>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.</p>																																																									
9	Telephone Number and e-mail ID	<p>(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code of telephone number).</p> <p>For example :</p> <p>(i) Telephone number 23555705 of Delhi should be written as</p> <table border="1"> <thead> <tr> <th colspan="3">Country code</th> <th colspan="3">STD Code</th> <th colspan="8">Telephone Number / Mobile number</th> </tr> </thead> <tbody> <tr> <td></td><td>9</td><td>1</td> <td>1</td><td>1</td><td></td> <td>2</td><td>3</td><td>5</td><td>5</td><td>5</td><td>7</td><td>0</td><td>5</td> </tr> </tbody> </table> <p>Where '91' is the country code (ISD 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"> <thead> <tr> <th colspan="3">Country code</th> <th colspan="3">STD Code</th> <th colspan="8">Telephone Number / Mobile number</th> </tr> </thead> <tbody> <tr> <td></td><td>9</td><td>1</td> <td></td><td></td><td></td> <td>9</td><td>1</td><td>0</td><td>2</td><td>5</td><td>1</td><td>1</td><td>1</td><td>1</td> </tr> </tbody> </table> <p>Where '91' is the country code (ISD 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. (applicable for Indian mobile numbers).</p> <p>(4) NRI /Foreign National should mention the ISD code of their respective country and City code as applicable in the space provided for ISD/STD code. e. g. Person staying in Chicago should write A1 in the ISD code and 312 in STD code text box.(A1 is ISD code of USA and 312 is City code of Chicago).</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
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10	Status of Applicant	<p>This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status</p>																																																									

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	Aadhaar number(in case of citizen of India)	Aadhaar number, if allotted, may be quoted (supported by copy of Aadhaar letter/card). If copy of Aadhaar is selected as proof of identity/address/date of birth, then it is mandatory to enter Aadhaar number. In case applicant is ' <b>MINOR</b> ', Aadhaar of <u>minor</u> should be mentioned in the application form. (i.e. Do not mention Representative Assessee's Aadhaar number)																																												
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"> <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 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 is also required for representative assessee. Name of Representative Assessee should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.</p>																																												
15	Proof of Identity, Proof of Address and Proof of Date of birth documents	It is mandatory to attach proof of identity (POI), proof of address (POA) and proof of date of birth (PODB - applicable for Individuals & Karta of HUF) with PAN application. Documents should be in the name of applicant. The POI, POA and PODB documents should be provided as applicable for the status of applicant mentioned in																																												

the application for Form 49A. No PODB document shall be required for Form 49AA. List of documents which will serve as proof of identity, address and date of birth for each status of applicant is as given below:

**Document acceptable as proof of identity, address and date of birth as per Rule 114 (4) of Income Tax Rules, 1962**

Proof of Identity	Proof of Address	Proof of date of birth
<b>Indian Citizens (including those located outside India)</b>		
<b>Individuals &amp; HUF</b>		
<p><b>(i) Copy of</b></p> <ul style="list-style-type: none"> <li>a. Aadhaar Card issued by the Unique Identification Authority of India; or</li> <li>b. Elector's photo identity card; or</li> <li>c. Driving License; or</li> <li>d. Passport; or</li> <li>e. Ration card having photograph of the applicant; or</li> <li>f. Arm's license; or</li> <li>g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or</li> <li>h. Pensioner card having photograph of the applicant; or</li> <li>i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card</li> </ul> <p><b>(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 (in prescribed format); or</b></p> <p><b>(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 (in prescribed format)</b></p>	<p><b>(i) Copy of</b></p> <ul style="list-style-type: none"> <li>a. Aadhaar Card issued by the Unique Identification Authority of India; or</li> <li>b. Elector's photo identity card; or</li> <li>c. Driving License; or</li> <li>d. Passport; or</li> <li>e. Passport of the spouse; or</li> <li>f. Post office passbook having address of the applicant; or</li> <li>g. Latest property tax assessment order; or</li> <li>h. Domicile certificate issued by the Government; or</li> <li>i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or</li> <li>j. Property Registration Document; or</li> </ul> <p><b>(ii) Copy of following documents of not more than three months old</b></p> <ul style="list-style-type: none"> <li>a. Electricity Bill</li> <li>b. Landline Telephone or Broadband connection bill</li> <li>c. Water Bill</li> <li>d. Consumer gas connection card or book or piped gas bill</li> <li>e. Bank account statement or as per note 2</li> <li>f. Depository account statement</li> <li>g. Credit card statement</li> </ul> <p><b>(iii) Certificate of Address in Original signed by a Member of Parliament or Member of Legislative Assembly or</b></p>	<p><b>Copy of the following documents if they bear the name, date, month and year of birth of the applicant, namely:-</b></p> <ul style="list-style-type: none"> <li>a. Aadhaar card issued by the Unique Identification Authority of India; or</li> <li>b. Elector's photo identity card; or</li> <li>c. Driving license; or</li> <li>d. Passport; or</li> <li>e. Matriculation certificate or Mark sheet of recognised board; or</li> <li>f. Birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths 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</li> <li>g. Photo identity card issued by the Central Government or State Government or Central Public Sector Undertaking or State Public Sector Undertaking; or</li> <li>h. Domicile certificate issued by the Government; or</li> <li>i. Central Government Health Service Scheme photo card or Ex-servicemen Contributory Health Scheme photo card; or</li> <li>j. Pension payment order; or</li> <li>k. Marriage certificate issued by the Registrar of Marriages; or</li> </ul>

	<b>Municipal Councilor or a Gazetted officer, as the case may be (in prescribed format)</b>  <b>(iv) Employer certificate in original (in prescribed format).</b>	1. Affidavit sworn before a magistrate stating the date of birth
<b>Note:</b> 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, (a) An affidavit by the karta of the Hindu Undivided Family stating the name, father's name and address of all the coparceners on the date of application; and (b) Copy of any document applicable in the case of an individual specified above, in respect of karta of the Hindu undivided family, as proof of identity, address and date of birth.	<b>Note:</b> 1. Proof of Address is required for address mentioned in item no.7.  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.	
<b>Proof of identity</b>	<b>Proof of Address</b>	
<b>Company registered in India</b>		
<b>Copy of</b> a) Certificate of Registration issued by the Registrar of Companies.	<b>Copy of</b> a) Certificate of Registration issued by the Registrar of Companies.	
<b>Firm</b>		
<b>Copy of</b> a) Partnership deed; or b) Certificate of Registration issued by the Registrar of Firms	<b>Copy of</b> a) Partnership deed; or b) Certificate of Registration issued by the Registrar of Firms	
<b>Limited Liability Partnership</b>		
<b>Copy of</b> a) Certificate of Registration issued by the Registrar of LLPs.	<b>Copy of</b> a) Certificate of Registration issued by the Registrar of LLPs.	
<b>Trust</b>		
<b>Copy of</b> a) Trust deed; or b) Certificate of registration number issued by Charity Commissioner.	<b>Copy of</b> a) Trust deed; or b) Certificate of registration number issued by Charity Commissioner.	
<b>Association of persons (other than Trusts) or Body of Individuals or Local authority or Artificial Juridical Person</b>		
<b>Copy of</b> a) Agreement; or b) Certificate of registration number issued by charity commissioner or	<b>Copy of</b> a) Agreement; or b) Certificate of registration number issued by charity commissioner or registrar of cooperative society or any other competent authority; or	

registrar of cooperative society or any other competent authority; or  
c) Any other document originating from any Central or State Government Department establishing identity and address of such person.

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