

# FORM NO. 97

[See Rules 159 and 160 of Income Tax Act 2025]

Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by sub-rule (2) to rule 159, who does not have a permanent account number and who enters into any transaction specified in rule 159 (Refer Note 1)

Part-A: Nature of Transaction	
1.	Nature of Transaction (Refer note 2 and 3)

Part-B: Declaration	
<p>I declare that I/applicant do/does not have a Permanent Account Number (PAN). Further, I also declare that,—</p> <p>(i) my status is Individual or Hindu Undivided Family or Association of Persons or Body of Individuals or Artificial Juridical person or Government or Trust or Local Authority or Foreign Company (<i>please select appropriate status</i>); and</p> <p>(ii) my or our or applicant's estimated total income (including income of spouse, minor child etc. as per section 99 of the Act, 2025 (30 of 2025)) computed in accordance with the provisions of Income-tax Act, 2025 (30 of 2025) for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax; or the applicant is a foreign company covered by sub-rule (2) to rule 159 and does not have any income chargeable to tax in India.</p> <p>Place:.....</p> <p>Date:.....</p> <p style="text-align: right;"><b>(Signature of declarant)</b></p>	

Part-C: Identity and Address details	
1.	Name (Refer note 4)
	<b>Individual</b> First Name _____ Middle Name _____ Last Name _____
	<b>Non-Individual</b> Name of Entity _____
2.	Date of Birth or Incorporation (Refer note 5)
3.	Father's Name (Refer note 6)
4.	If PAN is applied for but it is not yet generated, enter both details below: (Refer Note 7)
	(i) Date of application
	(ii) Acknowledgement number
5.	Aadhaar Number
6.	Residence Address (Refer note 8)
	i. Country/Region
	ii. Flat/Door/Building
	iii. Road/Street/Block/Sector
	iv. PIN/ZIP Code
	v. Post Office
	vi. Area/Locality
	vii. District
	viii. State

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7.	Office Address (Refer note 8)		
	i. Country/Region		
	ii. Flat/Door/Building		
	iii. Road/Street/Block/Sector		
	iv. PIN/ZIP Code		
	v. Post Office		
	vi. Area/Locality		
	vii. District		
viii. State			
8.	Address for Communication (select one)		(i) Residence <input type="checkbox"/> (ii) Office <input type="checkbox"/>
9.	Contact Details		
	(i)	Mobile Number	Country Code      Number
	(ii)	Telephone Number	Country Code      Number
	(ii)	Email ID	
10.	Taxpayer Identification Number (TIN) in the Country of Residence (in case of foreign company)		
11.	Details of income chargeable to tax in India in case of foreign company (Refer Note 9)		
	(i)	Quantum of income chargeable to tax (in Rs)	
	(ii)	Quantum of income not chargeable to tax (in Rs)	

Part-D Details of the Transaction		
1.	Date of Transaction <i>dd/mm/yyyy</i>	
2.	Total Amount of transaction (Rs) (Refer note 10)	
3.	Amount of cash transaction, out of total amount mentioned in item number 2 above. (Refer note 11)	
4.	Mode of transaction (Refer note 12)	
5.	In case of the transaction is in joint names (Refer Note 9)	
	(i)	Number of persons involved in the transaction
	(ii)	Share of the declarant (in percentage terms)

Part-E: Documents submitted as proof		
I have enclosed [Refer Note 13] as the documents for proof of Identity, Address and Date of Birth or Date of incorporation		
1.	Proof of Identity (POI)	
	Document Identification Number (In case of Aadhaar Number only last 4 digits to be filled)	
	Name of the authority issuing document (Refer Note 4)	
	Address of the authority issuing document (Refer Note 8)	
2.	Proof of Address (POA)	
	Document Identification Number (In case of Aadhaar Number only last 4 digits to be filled)	
	Name of the authority issuing document (Refer Note 4)	
	Address of the authority issuing document (Refer Note 8)	
3.	Proof of Date of Birth (DoB)/Date of Incorporation (DoI)	
	Document Identification Number	
	Name of the authority issuing document (Refer Note 4)	
	Address of the authority issuing document (Refer Note 8)	

<b>Part-F: Verification</b>	
<p>1. I, _____, son or daughter or wife of Shri _____, solemnly declare that to the best of my knowledge and belief, the information given in this application and documents, if any, accompanying it are correct and complete, and particulars shown therein are truly stated.</p> <p>2. I also declare that I am making this application for .....in my capacity as ..... (Self or Representative Assessee) and I am competent to make this application and verify it.</p> <p>3. I understand that if any part of this declaration is found to be false, I may face legal consequences under the relevant provisions of the Act.</p> <p style="margin-top: 20px;">Date: _____</p> <p>Place: _____</p>	<div style="border: 1px solid black; width: 150px; height: 40px; margin: 0 auto;"></div> <p><b>(Signature of declarant)</b>  <b>Name:</b> _____  <b>Designation:</b> _____</p>

**Notes:**

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 482** of the Act.
2. The nature of transaction in Part A may be filled as per the following codes:

S.no	Nature of Transaction	Code
1	Purchase or sale or gift or joint development agreement of any immovable property	<b>01</b>
2	Opening an account (other than basic savings and time deposit)	<b>02</b>
3	Investment in Time deposit	<b>03</b>
4	Commencement of account-based relationship with an insurer	<b>04</b>
5	Payment to a hotel or restaurant or convention centre or banquet hall or any person engaged in event management	<b>05</b>
6	Sale or purchase of goods and services of any nature not classified above	<b>06</b>

3. Part A to F of the form are to be filled for all 6 transactions.
4. In case of individuals, the first, middle and last name shall be provided in full without any abbreviations. In other cases, the name of the entity should be provided as mentioned in the registration document issued under the relevant law in which the entity has been constituted.
5. In case of individuals the date of birth shall be provided and in other cases the date of incorporation of the entity shall be provided.
6. In case of individuals father's name shall be provided
7. In case the estimated total income exceeds maximum amount not chargeable to tax, the person should apply for PAN, fill out item 4 in Part C and furnish proof of submission of application.
8. The address shall contain (i) Country or Region, (ii) Flat or Door or Building, (iii) Road or Street or Block or Sector, (iv) PIN or ZIP Code, (v) Post Office, (vi) Area or locality, (vii) District and (viii) State.
9. The person accepting the declaration shall not accept the declaration where income chargeable to tax is shown in item 11(i) in Part C.

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10. The total amount of transaction should be filled in item 2 of part D. In case the transaction is undertaken in names of more than one-person, total number of persons involved in the transaction should be mentioned in item 5(i) of Part D and share of the person in percentage terms in item 5(ii) of Part D. e.g. for purchase of immovable property worth Rs 100/- in the name of 5 persons, with the share of declarant being 10 percent, the declarant should fill “100” in item 3, “5” in item 5(i) and “10” in item 5(ii).
11. The amount of cash involved in the transaction, whose value is given in item 2 of part D should be filled in item 3 of Part D.
12. The mode of transaction in item 4 of Part D may be filled as per the following codes:

S.no	Mode of Transaction	Code
1	Cash	01
2	Cheque	02
3	Card	03
4	Draft/Bankers Cheque	04
5	Online transfers	05
6	Mixed (cash and other mode)	06
7	UPI transactions	07
8	Others	08

13. Documents which can be produced in support of identity, address and date of birth (not required if applied for PAN and item 4 in Part C is filled):

Sl. No.	Nature of Document	Document Code	Proof of Identity	Proof of Address	Date of Birth/Incorporation*
<b>A. For Individuals and HUF</b>					
1.	AADHAAR card	01	Yes	Yes	No
2.	Bank/Post office passbook bearing photograph of the person	02	Yes	Yes	No
3.	Elector's photo identity card	03	Yes	Yes	Yes
4.	Ration/Public Distribution System card bearing photograph of the person	04	Yes	Yes	No
5.	Driving License	05	Yes	Yes	Yes
6.	Passport	06	Yes	Yes	Yes
7.	Pensioner Photo card	07	Yes	Yes	No
8.	National Rural Employment Guarantee Scheme (NREGS) Job card	08	Yes	Yes	No
9.	Caste certificate bearing photo of the person	09	Yes	Yes	No
10.	Certificate of identity/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 093	10	Yes	Yes	No
11.	Certificate from employer	11	Yes	Yes	No
12.	Kisan passbook bearing photo	12	Yes	No	No
13.	Arm's license	13	Yes	No	No
14.	Central Government Health Scheme /Ex-servicemen Contributory Health Scheme card	14	Yes	No	Yes
15.	Photo identity card issued by the government/ Public Sector Undertaking	15	Yes	No	Yes
16.	Electricity bill (Not more than 3 months old)	16	No	Yes	No
17.	Landline Telephone bill (Not more than 3 months old)	17	No	Yes	No
18.	Water bill (Not more than 3 months old)	18	No	Yes	No
19.	Consumer gas card/book or piped gas bill (Not more than 3 months old)	19	No	Yes	No
20.	Bank Account Statement (Not more than 3 months old)	20	No	Yes	No
21.	Credit Card statement (Not more than 3	21	No	Yes	No

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	months old)				
22.	Depository Account Statement (Not more than 3 months old)	22	No	Yes	No
23.	Property registration document	23	No	Yes	No
24.	Allotment letter of accommodation from Government	24	No	Yes	No
<b>Sl. No.</b>	<b>Nature of Document</b>	<b>Document Code</b>	<b>Proof of Identity</b>	<b>Proof of Address</b>	<b>Date of Birth/Incorporation*</b>
25.	Passport of spouse bearing name of the person	25	No	Yes	No
26.	Property tax payment receipt (Not more than one year old)	26	No	Yes	No
27.	Domicile certificate bearing photo of the person	27	Yes	Yes	Yes
28.	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);	28	No	No	Yes
29.	Pension payment order	29	No	No	Yes
30.	Marriage certificate issued by the Registrar of Marriages	30	No	No	Yes
31.	Matriculation certificate or mark sheet of recognised board	31	No	No	Yes
<b>B. For Association of Persons (Trust)</b>					
	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner.	32	Yes	Yes	Yes
<b>C. For Association of Persons (other than Trusts) or Body of Individuals or Local Authority or Artificial Juridical Person</b>					
	Copy of Agreement or copy of certificate of registration 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, address and date of incorporation of such person	33	Yes	Yes	Yes
<b>D. For a foreign company</b>					
1	Copy of Certificate of Registration or incorporation issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	34	Yes	Yes	Yes
2	Copy of tax identification number issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	35	Yes	Yes (if address mentioned in the same)	Yes

\* The document shall be accepted only if it bears the name, date, month and year of birth or incorporation of the declarant.

- (i) In case of a transaction in the name of a Minor, any of the above-mentioned documents as proof of Identity and Address of any of parents or guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent or guardian.
- (ii) For HUF any document in the name of Karta of HUF is required.
- (iii) In case of Government, only document required is certificate from the Head of the Department or Pay and Accounts Officer or Zonal Accounts Officer or District Treasury Officer or Cheque Drawing and Disbursing Officer.