

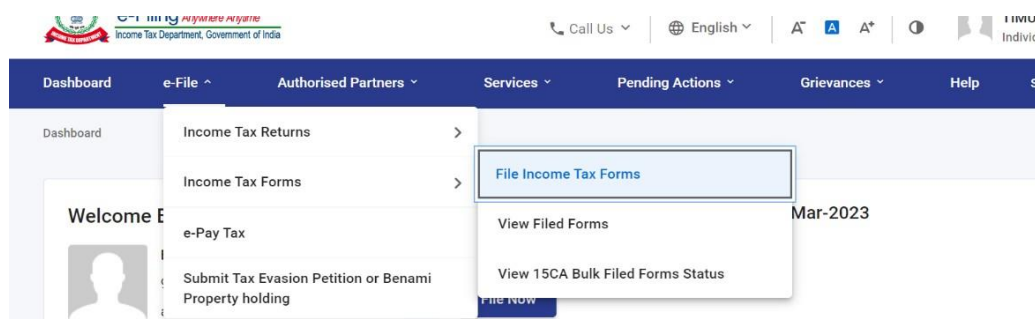
## **Procedure of generation/Registration of Form 10F on Income Tax e-filing portal**

### **A. For Non- Registered Category**

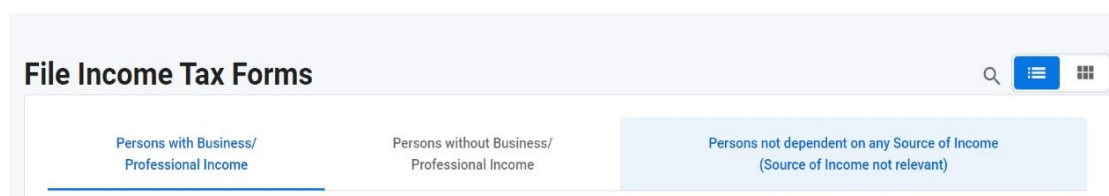
- 1) Click on the link- <https://www.incometax.gov.in/iec/foportal/>
- 2) Under the 'others' category, there is an option to choose 'non-residents not having a PAN and not required to have a PAN'.
- 3) Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.
- 4) The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.
- 5) The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.
- 6) Lastly, the non-resident will need to upload certain documents like its TRC, address proof, identification proof, and any other document if required.
- 7) Once the non-resident is registered on the portal, it can file Form 10F electronically without having to obtain a PAN in India.

### **B. For Registered Category**

- 8) Sign in to the Income-tax portal using your PAN and password.
- 9) Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.



- 10) Click on the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'.



- 11) Now select Form 10F from the list of available forms.

**Tax Exemptions and Reliefs (Form 10B)**

Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

[File Now](#)**Deduction of tax at source (Form 10BA)**

Declaration to be filed by the assessee claiming deduction under section 80GG

[File Now](#)**Double Taxation Relief (Form 10F)**

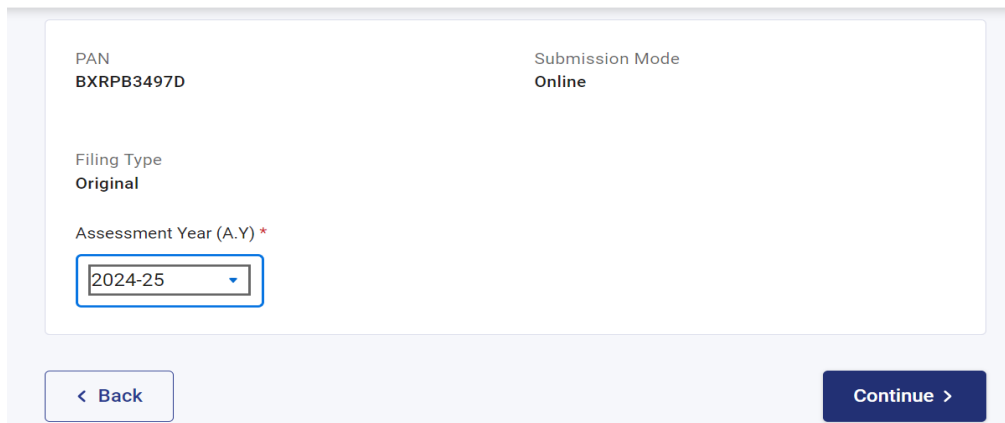
Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961

[File Now](#)**Special provisions relating to avoidance of tax (Form 10FC)**

Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area

[File Now](#)

- 12) Select the Assessment Year 2024-25 and click on 'Continue'.



The screenshot shows a web form for selecting the Assessment Year. The form is titled "Assessment Year" and contains the following fields:

- PAN: BXRPB3497D
- Submission Mode: Online
- Filing Type: Original
- Assessment Year (A.Y) \*: 2024-25 (selected)

At the bottom of the form, there are two buttons: "< Back" and "Continue >".

- 13) Fill in the required details as per form and attach your Tax Residency Certificate.
- 14) Save the draft and then click on preview.
- 15) In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.
- 16) Once the form has been verified, click on the 'Submit' tab.
- 17) Kindly save the acknowledgement for future reference.