INCOME-TAX RULES, 1962

FORM NO. 15H

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

PART I

1. N	1. Name of Assessee (Declarant)			PAN of	The Assessee ¹	3. Date of Birth ² (DD/MM/YYYY)			
4. Previous year(P.Y.) ³ (for which declaration is being made)			5. Flat/Do	oor/Bloo	ck No.	6. Name of Premises			
7. Ro	7. Road/Street/Lane 8.Area/Locality		9.Towr		n/City/District	10. State			
11. I	11. PIN 12. Email			13. Te	elephone No. (with STD Coo	de) and Mobile No.			
14 (a	a) Whether assessed to tax ⁴ :	Yes	No						
15. I	If yes, latest assessment year for Estimated income for which this aration is made	3			mentioned in column 15 to	e of the P.Y. in which income o be included ⁵			
	Details of Form No.15H other the	nan this form file	d for the pre	vious y	•				
Tot	Total No. of Form No.15H filed				Aggregate amount of income for which Form No.15H filed				
18. I	Details of income for which the	declaration is file	ed						
Sl. No.	Identification number of relevant investment/account,etc. ⁷	Nature o	f income		section under which tax is deductible	Amount of income			
	I					I			
						Signature of the Declarant			
I of se		de	o hereby	decl		nt in India within the meaning to the best of my knowledge			
and l refer section total *inco	red to in this form ons 60 to 64 of the income including * ome/incomes referre	above is of are not in Income-tax income/incode to in co	correct, acludible Act, 19 omes re lumn 17	compe in 961. eferre	plete and is truly the total income I further declare the ed to in column 15 mputed in accorda	stated and that the incomes of any other person under hat the tax on my estimated 5 *and aggregate amount of ance with the provisions of			
	sment year				ing on	relevant to the			
Place	:								
Date	:					Signature of the Declarant			

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f.1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20.11.1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-Second Amdt.) Rules, 1999, w.e.f., 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules 2003 w.e.f. 9.6-2003, IT (Fourteenth Amdt.) Rules 2003, w.e.f. 1-8- 2013 and IT (Second Amdt.), Rules, 2013, w.e.f. 19-2-2013.

PART II [To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responses	onsible for	paying	2.	2. Unique Identification No. ⁹			
3. PAN of the person respo	4. Complete Address			5. TAN of the person responsible for paying			
6. Email	7. Teleph Mobile N	one No. (with ST Io.	TD Code) ar	nd	8. Amount of income paid ¹⁰		
9. Date on which Declaration (DD/MM/YYYY)	on is receive	ved	10. Date on which the income has been paid/credited (DD/MM/YYYY)				
Place:					ignature of the person responsible for paying the income referred to in column 15 of Part I		

*Delete whichever is not applicable.

- 1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).
- 2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
- 3. The financial year to which the income pertains.
- 4. Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
- 5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
- 6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
- 7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- 8. Before signing the declaration/verification, 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 277 of the Income-tax Act, 1961 and on conviction be punishable-
 - (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine:
 - (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.
- 9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.
- 10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.".