

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.</p> <p>Do not use abbreviations in the First and the Last name/Surname.</p> <p>For example RAVIKANT should be written as :</p> <table border="1" data-bbox="414 1060 1528 1207"> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><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="414 1260 1528 1407"> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><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="414 1459 1528 1606"> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><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. 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RAO should be written as :</p> <table border="1" data-bbox="414 1711 1528 1858"> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>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><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td>V</td><td>E</td><td>N</td><td>K</td><td>A</td><td>T</td><td></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><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

Date cannot be a future date. Date: 2nd August 1975 should be written as:

D	D	M	M	Y	Y	Y	Y
0	2	0	8	1	9	7	5

	Individuals/ Association of Persons	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.																																																						
6	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married woman applicant should give father's name and not husband's name.																																																						
7	Address – Residence and office	R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank. 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. 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.																																																						
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 E- mail ID	(1) Telephone number should include country code(ISD code) and STD code or Mobile No. should include Country code(ISD Code). For example : (i) Telephone number 23555705 of Delhi should be written as <table style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tr> <td style="text-align: center; padding: 5px;">Country code</td> <td style="text-align: center; padding: 5px;">STD Code</td> <td style="text-align: center; padding: 5px;">Telephone Number / Mobile number</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;">9</td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> <td style="text-align: center; border: 1px solid black; width: 30px;">2</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> <td style="text-align: center; border: 1px solid black; width: 30px;">3</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">5</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">5</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">7</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">0</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">5</td> </tr> </table> <p style="margin-left: 20px;">Where '91' is the country code of India and 11 is the STD Code of Delhi.</p> (ii) Mobile number 9102511111 of India should be written as <table style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tr> <td style="text-align: center; padding: 5px;">Country code</td> <td style="text-align: center; padding: 5px;">STD Code</td> <td style="text-align: center; padding: 5px;">Telephone Number / Mobile number</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;">9</td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">9</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">0</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">2</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">5</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;"></td> <td style="text-align: center; border: 1px solid black; width: 30px;">1</td> </tr> </table> <p style="margin-left: 20px;">Where '91' is the country code of India.</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. (3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.	Country code	STD Code	Telephone Number / Mobile number	9	1	2	1	1	3			5			5			7			0			5	Country code	STD Code	Telephone Number / Mobile number	9		9	1		1	1		0			2			5			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	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.																																																						

		Please refer the table given below to select the business/profession code:																																												
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09	Government Contractors	19	Cinema Halls and Other Theatres																																											
10	Insurance Agency	20	Others																																											
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.</p>																																												
15	Proof of Identity and Proof of Address documents	<p>It is mandatory to attach proof of identity and proof of address with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity and address for each status of applicant is as given below:</p>																																												

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

For Individuals and HUF

Sr. No	Proof of Identity (Copy of)	Proof of address (copy of)
1	School Leaving Certificate	Electricity Bill*
2	Matriculation Certificate	Telephone Bill*
3	Degree of recognised educational institution	Employer Certificate*
4	Depository Account Statement	Depository Account Statement*
5	Bank Account Statement / Passbook	Bank Account Statement / Passbook*
6	Credit Card	Credit Card Statement*
7	Water Bill	Rent Receipt*
8	Ration Card	Ration Card
9	Property Tax Assessment Order	Property Tax Assessment Order
10	Passport	Passport
11	Voter Identity Card	Voter Identity Card
12	Driving License	Driving License
13	Certificate of identity signed by Member of Parliament or Member of Legislative Assembly or Municipal Councilor or Gazetted Officer in the prescribed format .	Certificate of address signed by Member of Parliament or Member of Legislative Assembly or Municipal Councilor or Gazetted Officer in the prescribed format .

Note :-

- 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.
- 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.

Note:

- Proof of Address is required for residence address mentioned in item no. 7.
- 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.

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