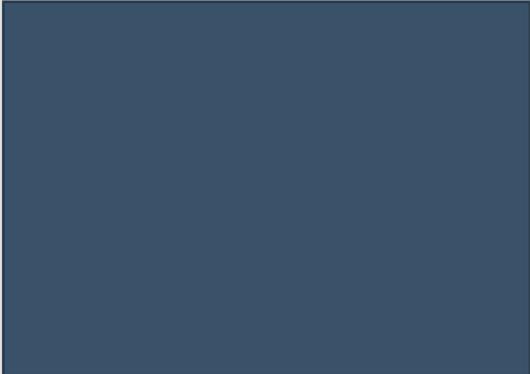


How To File “Form 10F” on The Income Tax Portal

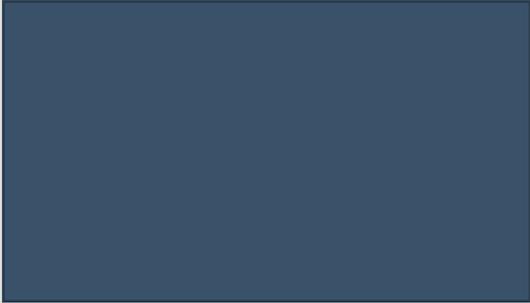
Step by Step Guide

Who is required to file Form 10F?

Any non-resident who wishes to avail the benefits of the applicable DTAA, including to enable a lower withholding/ non-withholding of tax at source on payments as per DTAA provisions, must file a self-declaration in Form 10F and include their Tax Residency Certificate issued by the relevant authority in their country of residence.



Non-Residents who do not have PAN



Step 1

Visit the Income Tax Portal on <https://www.incometax.gov.in/iec/foportal/> and click on "Register" located on the top-right corner of the homepage.

The screenshot displays the Income Tax Portal homepage. At the top left is the e-Filing logo with the tagline "Anywhere Anytime" and "Income Tax Department, Government of India". On the top right, there are utility links for "Call Us", "English", font size controls, and a notification bell. The "Login" and "Register" buttons are highlighted with a red dashed box. Below the header is a navigation menu with options: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A search icon is also present. The main content area features a "Quick Links" sidebar on the left with items like "Suggestions for revamp of IT Act", "DTVSV Scheme of 2024", "e-Verify Return", "e-Pay Tax", "Verify PAN Status", "Know Tax Payment Status", "Instant E-PAN", "Know Your AO", and "Verify Service Request". The central banner is a scam alert titled "Don't fall for fake pop-ups!" with a "SCAM ALERT" warning box. It includes a simulated pop-up message about a tax refund and instructions to report suspicious pop-ups to a specific URL. Helpline numbers and social media handles are listed at the bottom of the banner. Below the banner is a "Latest Updates" section.

Step 2

Under the category “Others” select the dropdown option of “Non-residents not holding and not required to have PAN”.

The screenshot shows the e-Filing registration interface. At the top, there is a header with the e-Filing logo and the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". Below the header, a banner reads "Register and find all your tax data in a single secure platform!". The main content area is titled "Let's Get Started" and "Register as". There are two buttons: "Taxpayer" and "Others", with "Others" being selected. Below this, a "Category *" dropdown menu is open, showing several options. The option "Non-Residents not holding and not required to have PAN" is highlighted with a red dashed border. Other options in the dropdown include "Tax Deductor and Collector", "External Agency", "TIN 2.0 Stakeholders", "Chartered Accountant", and "e-return Intermediary".

Register and find all your tax data in a single secure platform!

Let's Get Started

Register as

Taxpayer Others

Category *

- Tax Deductor and Collector
- External Agency
- TIN 2.0 Stakeholders
- Chartered Accountant
- e-return Intermediary
- Non-Residents not holding and not required to have PAN

Chartered Accountant / External e-return Intermediary/ TIN 2.0 S

Step 3

Fill in the basic details [Individual or other than individual, Full Name, Date of Incorporation, TIN (Tax Identification Number), Country of residence], Contact Details [Email, Mobile Number, etc.] and upload the necessary attachments (ID proof, address proof & a copy of TRC). The ID and Address Proof must be valid.

Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section.

* Indicates mandatory fields

Basic Details Key Person Details Contact Details Attachments

Category of Taxpayer *

Individual Other than Individual

Full Name *

Date of Incorporation*

Tax Identification Number * ⓘ

Country of Residence *

ⓘ Please Note

Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.

Step 4

Complete the Registration process and verify your email and mobile number. Once registered, you will receive a User ID for future logins. You can now visit the Income-tax Portal and access the profile using the “Login” button in the top right corner.

The screenshot shows the top navigation bar of the Income Tax e-Filing portal. The logo on the left reads "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". On the right, there are links for "Call Us", "English", font size controls (A, A+, A-), and a "Login" button highlighted with a red dashed box, followed by a "Register" button. Below the navigation bar is a dark blue menu with options: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A search icon is also present. On the left side, there is a "Quick Links" section with five items: "Suggestions for revamp of IT Act New", "DTVSV Scheme of 2024", "e-Verify Return", "e-Pay Tax", and "Verify PAN Status". The main content area features a green box with a URL and a "SCAM ALERT" banner. The banner text reads: "Don't fall for fake pop-ups! You have been approved an Income Tax Refund of Rs. 15000/-, the amount will be credited to your account shortly. Please verify your account number 5XXXXX6777. If this is not correct, please update your bank account information by visiting the link below. <https://bit.ly/20wpUUX> The Income Tax Department will never contact".

Step 5

Login to your account using your User ID and password.



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

[Call Us](#) | [English](#) | [A-](#) [A](#) [A+](#) | [i](#)

[Do not have an account? Register](#)

[Home](#) | [Individual/HUF](#) | [Company](#) | [Non-Company](#) | [Tax Professionals & Others](#) | [Downloads](#) | [Help](#)

* Indicates mandatory fields

Login

Enter your User ID *

Error : This is a Mandatory Field.

[Continue >](#)

[< Back](#)

Know about your User ID

 **PAN (Permanent Account Number)**
Individuals (Salaried employee, Senior citizen, Freelancer, NRI)
Other Than Individuals (Company, Trust, AOP, AJP, BOI, Firm, HUF, Local Authority)

 **Aadhaar Number**
Individuals (Salaried employee, Senior citizen, Freelancer, NRI)

 **Other than PAN users**
CA, External Agency, ERI, Tax Deductor & Tax collector, TIN 2.0

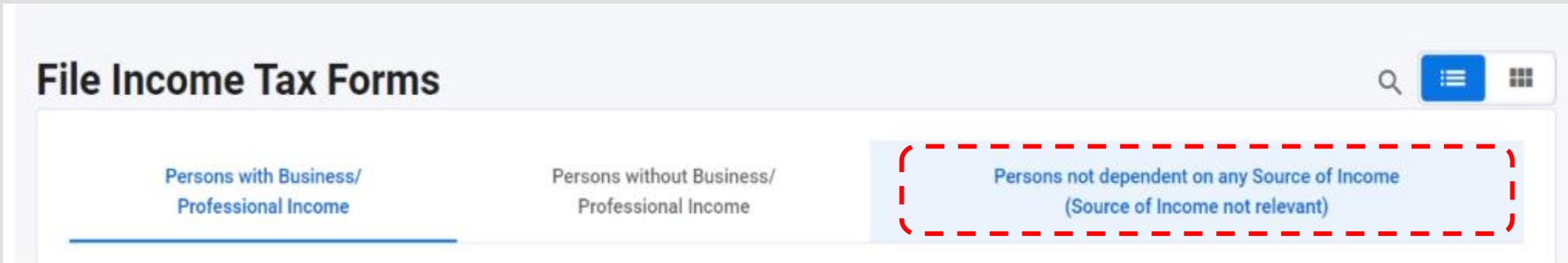
Step 6

Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.

The screenshot displays the Income Tax Department website interface. At the top, the logo and name 'Income Tax Department, Government of India' are visible, along with utility links for 'Call Us', 'English', and user profile information. The main navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The 'e-File' menu is expanded, showing options like 'Income Tax Returns', 'Income Tax Forms', 'e-Pay Tax', and 'Submit Tax Evasion Petition or Benami Property holding'. The 'Income Tax Forms' option is further expanded, with 'File Income Tax Forms' highlighted in blue. A 'Welcome E' message and a user profile icon are visible on the left side of the page.

Step 7 & 8

Step 7: Click the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'



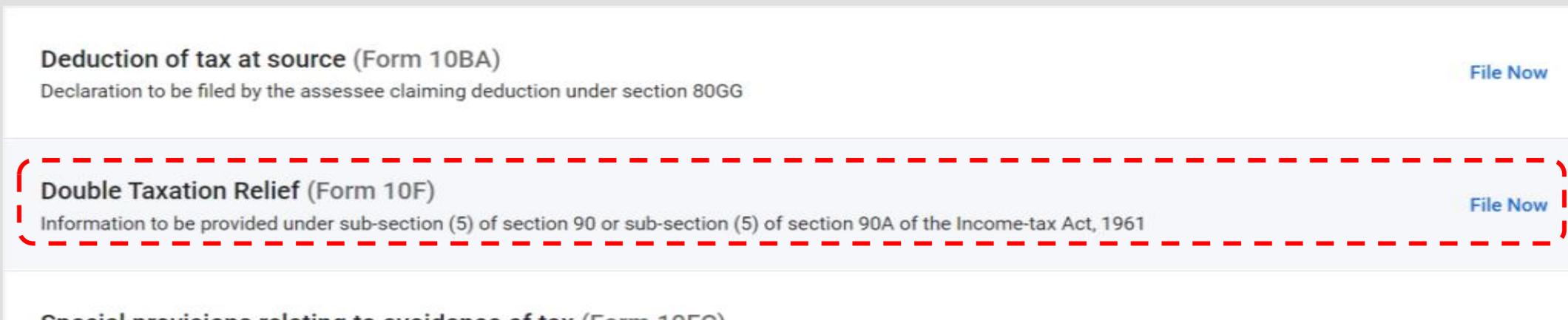
File Income Tax Forms

Persons with Business/
Professional Income

Persons without Business/
Professional Income

Persons not dependent on any Source of Income
(Source of Income not relevant)

Step 8: You will find the option to file Form 10F in the last column on this page. Click on '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)

Step 9, 10 & 11

Step 9: Select the assessment year from a dropdown menu. Click on 'Continue'.

PAN

Submission Mode
Online

Filing Type
Original

Assessment Year (A.Y) *

2024-25

< Back

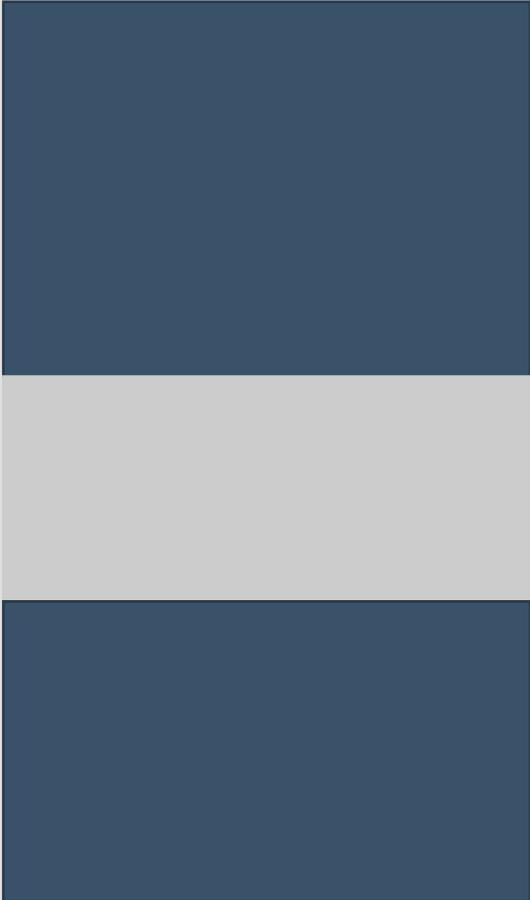
Continue >

Step 10: Go through the given instructions and click on 'Lets get started'.

Step 11: Enter the required details, including your name, father's name, Section 90/90A, country of registration/residence, TIN, etc.

Steps 12-17

- Step 12: Next, add your address outside India and select the period for which you obtained the TRC
- Step 13: After filing the other details, attach a copy of your TRC
- Step 14: Save the draft and then click on preview.
- Step 15: In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.
- Step 16: Once the Form has been verified, click on the 'Submit' tab.
- Step 17: Save the acknowledgement for future reference.



Non-Residents who have PAN

Step 1

Visit the Income Tax Portal on <https://www.incometax.gov.in/iec/foportal/> and click on "Login" located on the top-right corner of the homepage.

The screenshot displays the Income Tax Portal homepage. At the top left, the logo for 'e-Filing Anywhere Anytime' is visible, along with the text 'Income Tax Department, Government of India'. On the top right, there are navigation options: 'Call Us', 'English', font size controls (A⁻, A, A⁺), and a 'Login' button highlighted with a red dashed box, followed by a 'Register' button. Below the header is a dark blue navigation bar with links for 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help', along with a search icon. The main content area features a 'Quick Links' sidebar on the left with items like 'Suggestions for revamp of IT Act', 'DTVSV Scheme of 2024', 'e-Verify Return', 'e-Pay Tax', 'Verify PAN Status', 'Know Tax Payment Status', 'Instant E-PAN', 'Know Your AO', and 'Verify Service Request'. The central banner area contains a 'Don't fall for fake pop-ups!' warning, a 'SCAM ALERT' box, and a message about a fake refund notification. It includes the text: 'You have been approved an Income Tax Refund of Rs. 15000/-, the amount will be credited to your account shortly. Please verify your account number 5XXXXX6777. If this is not correct, please update your bank account information by visiting the link below: <https://bit.ly/2DwpUUX>'. Below this, it states: 'The Income Tax Department will never contact you through pop-up windows. If you receive a suspicious pop-up close it immediately and report it to <https://incometaxindia.gov.in/Pages/report-phishing.aspx>'. Helpline numbers are listed as 1800 103 0025 | 1800 419 0025. Social media handles for @IncomeTaxIndia and @IncomeTaxIndia.Official are shown at the bottom, along with the website URL IncomeTaxIndia.gov.in. A 'Latest Updates' section is partially visible at the bottom.

Step 2

Login to your account using your PAN and Password



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

[Call Us](#) | [English](#) | [A⁻](#) [A](#) [A⁺](#) | [Info](#)

[Do not have an account? Register](#)

[Home](#) | [Individual/HUF](#) | [Company](#) | [Non-Company](#) | [Tax Professionals & Others](#) | [Downloads](#) | [Help](#)

* Indicates mandatory fields

Login

Enter your User ID *

Error : This is a Mandatory Field.

[Continue >](#)

[< Back](#)

Know about your User ID

 **PAN (Permanent Account Number)**
Individuals (Salaried employee, Senior citizen, Freelancer, NRI)
Other Than Individuals (Company, Trust, AOP, AJP, BOI, Firm, HUF, Local Authority)

 **Aadhaar Number**
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 **Other than PAN users**
CA, External Agency, ERI, Tax Deductor & Tax collector, TIN 2.0

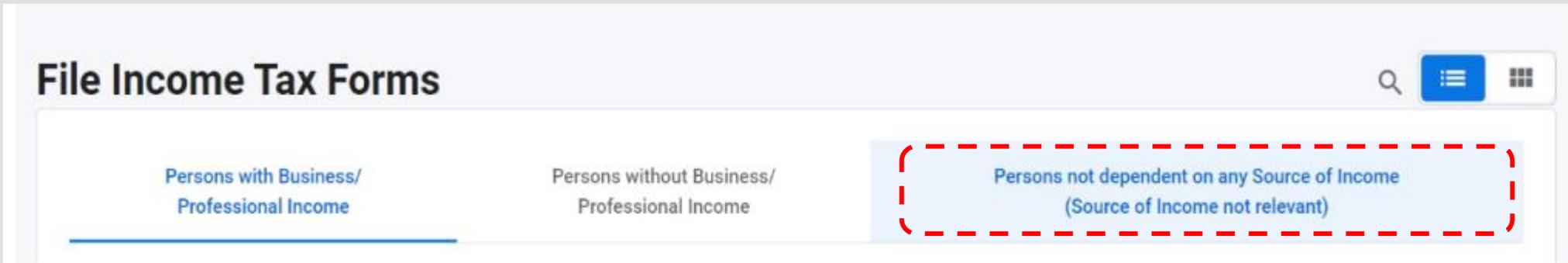
Step 3

Step 3: Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.

The screenshot displays the Income Tax Department's e-file portal. At the top, the logo of the Income Tax Department, Government of India, is visible on the left, and utility links for 'Call Us', 'English', and 'Individual' are on the right. The main navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The 'e-File' tab is highlighted with a red dashed box. A dropdown menu is open under 'e-File', showing options: 'Income Tax Returns', 'Income Tax Forms', 'e-Pay Tax', and 'Submit Tax Evasion Petition or Benami Property holding'. The 'Income Tax Forms' option is also highlighted with a red dashed box. A secondary dropdown menu is open under 'Income Tax Forms', listing 'File Income Tax Forms', 'View Filed Forms', and 'View 15CA Bulk Filed Forms Status'. The 'File Income Tax Forms' option is highlighted with a blue dashed box. The date 'Mar-2023' is visible on the right side of the page.

Step 4 & 5

Step 4: Click the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'



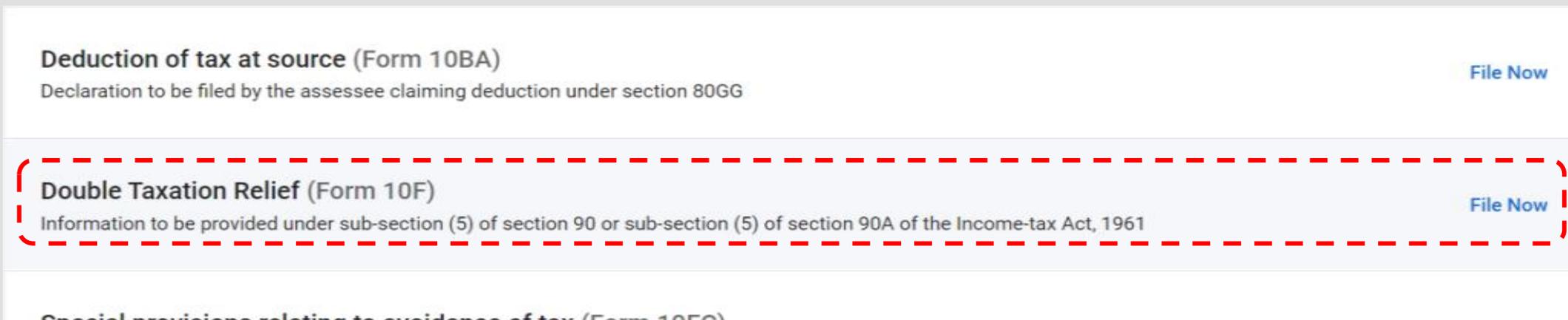
File Income Tax Forms

Persons with Business/
Professional Income

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Persons not dependent on any Source of Income
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Step 5: You will find the option to file Form 10F in the last column on this page. Click on 'File Now'.



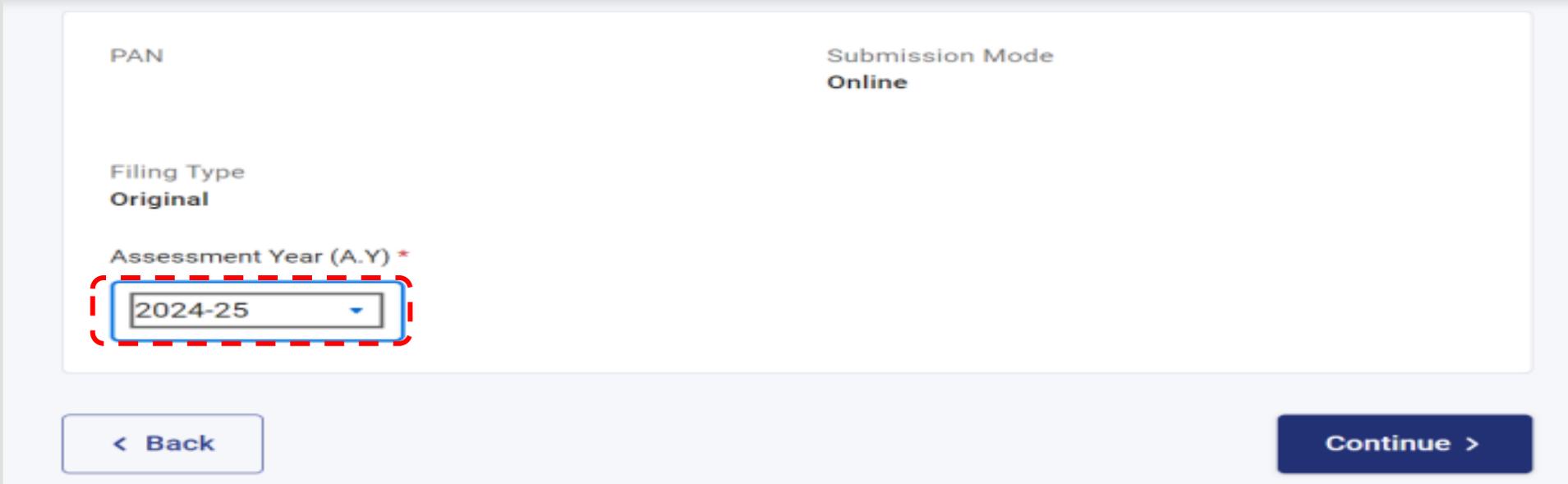
Deduction of tax at source (Form 10BA)
Declaration to be filed by the assessee claiming deduction under section 80GG [File Now](#)

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)

Step 6, 7 & 8

Step 6: Select the assessment year from a dropdown menu. Click on 'Continue'.



PAN

Submission Mode
Online

Filing Type
Original

Assessment Year (A.Y) *

2024-25

< Back

Continue >

Step 7: Go through the given instructions and click on 'Lets get started'.

Step 8: Enter the required details, including your name, father's name, Section 90/90A, country of registration/residence, TIN, etc.

Steps 9-14

- Step 9: Next, add your address outside India and select the period for which you obtained the TRC
- Step 10: After filing the other details, attach a copy of your TRC
- Step 11: Save the draft and then click on preview.
- Step 12: In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.
- Step 13: Once the Form has been verified, click on the 'Submit' tab.
- Step 14: Save the acknowledgement for future reference.

Vatsaraj & Co.

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