INSTRUCTIONS FOR FILLING REQUEST FOR NEW PAN CARD OR/AND CHANGES OR CORRECTION IN PAN DATA

(a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK. Form should be filled in English only**

(b) Mention 10 digit PAN correctly.

(c) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.

(d) '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.

(e) 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.

(f) 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.

(g) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.

(h) For issue of new PAN card without any changes- In case you have a PAN but no PAN card and wish to get a PAN card, fill all column of the form but do not tick any of the boxes on the left margin. In case of loss of PAN card, a copy of FIR may be submitted along with the form.

(i) For changes or correction in PAN data, fill all column of the form and tick box on the left margin of appropriate row where change/ correction is required.

(j) Having or using more than one PAN is illegal. If you possess more than one PAN, kindly fill the details in Item No. 11 of this form and surrender the same.

<table>
<tr><th>Item No.</th><th>Item Details</th><th>Guidelines for filling the form</th></tr>
<tr><td>1</td><td>Full Name</td><td>
Please select appropriate title.
Do not use abbreviations in the First and the Last name/Surname.
For example RAVIKANT should be written as :
<table>
<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></tr>
<tr><td>First Name</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></tr>
</table>
For example SURESH SARDA should be written as :
<table>
<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></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></tr>
<tr><td>Middle Name</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>
For example POONAM RAVI NARAYAN should be written as:
<table>
<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></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></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></tr>
</table>
For example SATYAM VENKAT M. K. RAO should be written as :
<table>
<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></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></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></tr>
</table>
<table>
<tr><td></td><td></td><td>K</td></tr>
</table>
For example M. S. KANDASWAMY(MADURAI SOMASUNDRAM KANDASWAMY) should be written as:
<table>
<tr><td>Last Name/Surname</td><td>K</td><td>A</td><td>N</td><td>D</td><td>A</td><td>S</td><td>W</td><td>A</td><td>M</td><td>Y</td></tr>
<tr><td>First Name</td><td>M</td><td>A</td><td>D</td><td>U</td><td>R</td><td>A</td><td>I</td><td></td><td></td><td></td></tr>
<tr><td>Middle Name</td><td>S</td><td>O</td><td>M</td><td>A</td><td>S</td><td>U</td><td>N</td><td>D</td><td>R</td><td>A</td><td>M</td></tr>
</table>
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.
</td></tr>
</table>

<table>
<tr><td></td><td></td><td>
For example XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as :
<table>
<tr><td>Last Name/Surname</td><td>X</td><td>Y</td><td>Z</td><td></td><td>D</td><td>A</td><td>T</td><td>A</td><td></td><td>C</td><td>O</td><td>R</td><td>P</td><td>O</td><td>R</td><td>A</td><td>T</td><td>I</td><td>O</td><td>N</td><td></td><td>(</td><td>I</td><td>N</td><td>D</td></tr>
<tr><td>First Name</td><td>I</td><td>A</td><td>)</td><td></td><td>P</td><td>R</td><td>I</td><td>V</td><td>A</td><td>T</td><td>E</td><td></td><td>L</td><td>I</td><td>M</td><td>I</td><td>T</td><td>E</td><td>D</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></tr>
</table>
For example MANOJ MAFATLAL DAVE (HUF) should be written as :
<table>
<tr><td>Last Name/Surname</td><td>M</td><td>A</td><td>N</td><td>O</td><td>J</td><td></td><td>M</td><td>A</td><td>F</td><td>A</td><td>T</td><td>L</td><td>A</td><td>L</td><td></td><td>D</td><td>A</td><td>V</td><td>E</td><td></td><td>(</td><td>H</td><td>U</td><td>F</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></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></tr>
</table>
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.
</td></tr>
<tr><td></td><td>Abbreviation of the full name to be printed on the PAN card</td><td>
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:
<table>
<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></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></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></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></tr>
</table>
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.
</td></tr>
<tr><td>2</td><td>Details of Parents (Applicable to Individuals only)</td><td>
Instructions in Item No.1 with respect to name apply here.
Father’s Name: It is mandatory for Individual applicants to provide father’s name. Married woman applicant should also give father’s name and not husband’s name.
Mother’s Name: This is an optional field.
Appropriate flag should be selected to indicate the name (out of the father’s name and mother’s given in the form) to be printed on the PAN card.
If none of the option is selected, then father’s name shall be considered for printing on the PAN card.
</td></tr>
<tr><td>3</td><td>Date of Birth/ Incorporation/ Agreement/ Partnership or Trust Deed/Formation of Body of Individuals/ Association of Persons</td><td>
Date cannot be a future date. Date: 2nd August 1975 should be written as:
<table>
<tr><th>D</th><th>D</th><th>M</th><th>M</th><th>Y</th><th>Y</th><th>Y</th><th>Y</th></tr>
<tr><td>0</td><td>2</td><td>0</td><td>8</td><td>1</td><td>9</td><td>7</td><td>5</td></tr>
</table>
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.
</td></tr>
<tr><td>4</td><td>Gender</td><td>This field is mandatory for Individuals. Field should be left blank in case of other applicants.</td></tr>
<tr><td>5 & 6</td><td>Photo/signature Mismatch</td><td>Individuals issued a PAN card with incorrect/unclear photograph/signature should tick the box on the left margin.</td></tr>
</table>

7	Address for Communication-Residence and office	**Indicate either Residence or Office address for communication as the case may be.** (1) For Individuals, HUF, AOP, BOI or AJP, either of residential or office address is mandatory. (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	Update other address	If applicant wishes to update other address, besides address for communication, box on left margin should be ticked and details of address be provided on an additional sheet in similar format as prescribed in Item No. 7.
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 Country code: | | 9 | 1 | STD Code: | | 1 | 1 | Telephone Number / Mobile number: | 2 | 3 | 5 | 5 | 5 | 7 | 0 | 5 | Where '91' is the country code of India and 11 is the STD Code of Delhi. (ii) Mobile number 9102511111 of India should be written as Country code: | | 9 | 1 | STD Code: | | | | Telephone Number / Mobile number: | 9 | 1 | 0 | 2 | 5 | 1 | 1 | 1 | 1 | 1 | Where '91' is the country code of India. (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.
10	AADHAAR number (if allotted)	**Aadhaar Number** As per provisions of section 139AA of Income Tax Act, 1961, Aadhaar number, if allotted shall be provided for the purpose of linking of Aadhaar with PAN. Copy of Aadhaar letter/card shall be provided as proof of Aadhaar. **Name as per Aadhaar letter/card** • If the Aadhaar is provided by the applicant, then name as per AADHAAR letter/card has to be provided; Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as specified in Rule 114(4) of Income Tax Rules, 1962 will be applicable for cases where there is mismatch in PAN application and Aadhaar data or the applicant is covered by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.
11	Mention other Permanent Account Number (PANs) inadvertently allotted to you	All PANs inadvertently allotted other than the one filled at the top of the form (the one currently used) should be mentioned and the copy of corresponding PAN card(s) to be submitted for cancellation with the form.
12	Signature / Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.

GENERAL INFORMATION FOR APPLICANTS

(a) Applicants may obtain the 'Request for New PAN Card or/and Changes or Correction in PAN Data' Form in the format prescribed by Income Tax Department from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs)/PAN Centres (managed by NSDL e-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website **(www.incometaxindia.gov.in)** / UTIITSL website **(www.utiitsl.com)** / NSDL e-Gov website **(www.tin-nsdl.com)**.

(b) The fee for processing PAN application is ₹ 110/- (including goods & service tax). In case, the PAN card is to be dispatched outside India then additional dispatch charge of ₹ 910/- will have to be paid by applicant.

(c) It is mandatory to attach proof of identity, proof of address and proof of date of birth with PAN application. Changes or corrections desired in PAN particulars should be supported by any one or combination of the relevant documents mentioned below :

Document acceptable as proof of identity, address and date of birth as per Rule 114 of Income Tax Rules, 1962		
Proof of Identity	**Proof of Address**	**Proof of date of birth**
Indian Citizens (including those located outside India)		
Individuals & HUF		
(i) Copy of a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Ration card having photograph of the applicant; or f. Arm's license; or g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or h. Pensioner card having photograph of the applicant; or i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or **(ii)** Certificate of identity **in Original** signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or **(iii)** Bank certificate **in Original** on letter head from the branch (alongwith name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant	**(i) Copy of** a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Passport of the spouse; or f. Post office passbook having address of the applicant; or g. Latest property tax assessment order; or h. Domicile certificate issued by the Government; or i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or j. Property Registration Document; or **(ii) Copy of following documents of not more than three months old** (a) Electricity Bill; or (b) Landline Telephone or Broadband connection bill; or (c) Water Bill; or (d) Consumer gas connection card or book or piped gas bill; or (e) Bank account statement or as per Note 2; or (f) Depository account statement; or (g) Credit card statement; or **(iii)** Certificate of address **in Original** signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or **(iv)** Employer certificate **in original.**	**Copy of the following documents if they bear the name, date, month and year of birth of the applicant, namely:-** a. Aadhaar Card issued by the Unique Identification Authority of India; or b. Elector's photo identity card; or c. Driving License; or d. Passport; or e. Matriculation Certificate or Mark Sheet of recognized board; or f. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of1955); or g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking or State Public Sector Undertaking; or h. Domicile Certificate issued by the Government; or i. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or j. Pension payment order; or k. Marriage certificate issued by Registrar of Marriages; or l. Affidavit sworn before a magistrate stating the date of birth.

Note: 1. 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. 2. 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 as proof of identity, address and date of birth.	Note: 1. Proof of Address is required for residence address mentioned in item no. 7. 2. 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 (not more than three months old) shall be the proof of address.	

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
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Persons, Body of Individuals, Local Authority, or Artificial Juridical Person	Copy of Agreement or copy of certificate of registration number 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 and address of such person.

Foreign Citizens

Individuals not being a Citizen of India

Proof of Identity	**Proof of Address**
(a) Copy of passport, **or** (b) Copy of Person of Indian Origin (PIO) card issued by Government of India, **or** (c) Copy of Overseas Citizen of India (OCI) card issued by Government of India, **or** (d) Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India.	(a) Copy of Passport, **or** (b) Copy of Person of Indian Origin (PIO) card issued by Government of India, **or** (c) Copy of Overseas Citizen of India (OCI) card issued by Government of India, **or** (d) Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located, **or** authorised officials of overseas branches of Scheduled Banks registered in India or (e) Copy of Bank account statement in the country of residence, **or** (f) Copy of Non-resident External (NRE) bank account statement in India, **or** (g) Copy of Certificate of Residence in India or Residential permit issued by the State Police Authorities, **or** (h) Copy of Registration certificate issued by the Foreigner's Registration Office showing Indian address, **or** (i) Copy of Visa granted **&** Copy of appointment letter or contract from Indian Company **&** Certificate (in original) of Indian address issued by the employer.

For other than Individuals (Foreign companies/Entities incorporated outside India/Unincorporated entities formed outside India)	
(a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located, **or** authorised officials of overseas branches of Scheduled Banks registered in India, **or** **(b)** Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.	**(a)** Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of the countries which are signatories to the Hague Convention of 1961) or by the Indian Embassy or High Commission or Consulate in the country where the applicant is located, **or** authorised officials of overseas branches of Scheduled Banks registered in India, **or** **(b)** Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
Proof of PAN	
(a) Copy of PAN Card; or (b) Copy of PAN Allotment Letter *Note: No other document shall be accepted as Proof of PAN.* If proof is not provided then application shall be accepted on a 'good effort basis'.	

Supporting document required for changes in PAN data	
Case/Applicant type	**Document acceptable for change of name/father's name**
Married ladies - change of name on account of marriage	- Marriage certificate or - Marriage invitation card or - Copy of passport showing husband's name - Publication of name change in official gazette or - Certificate issued by a Gazetted officer (only for change in applicant's name)
Individual applicants other than married ladies	- Publication of name change in official gazette or - Certificate issued by a Gazetted officer (only for change in applicant's name)
Companies	- ROC's certificate for name change
Firms / Limited Liability Partnerships	- Revised partnership deed - Registrar of Firm/LLP's certificate for name change
AOP/Trust/BOI/AJP/LOCAL authority	- Revised Deed/ Agreement - Revised registration certificate

(d) Applicant will receive an acknowledgement containing a unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.

(e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	**www.incometaxindia.gov.in**	**www.tin-nsdl.com**
Call Center	1800-180-1961	020-27218080
Email ID		**tininfo@nsdl.co.in**
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example → Type 'NSDLPAN 881010101010100' and send to 57575
Address		**INCOME TAX PAN SERVICES UNIT** (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.