

Form No F93			
Document acceptable as Proof of Identity , Proof of Address and Proof of Date of Birth as per Rule 158 of Income Tax Rules, 2026			
For Individuals (being a Citizen of India)			
Sr. No	Proof of Identity (Copy of)	Proof of address (copy of)	Proof of date of birth (copy of)
1	AADHAAR card	AADHAAR card	—
2	Indian Passport	Indian Passport	Indian Passport
3	Driving license	Driving license	Driving license
4	Elector's photo identity card issued by the Election Commission of India	Elector's photo identity card issued by the Election Commission of India	Elector's photo identity card issued by the Election Commission of India
5	Ration card having photograph of the applicant	-	-
6	Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant	Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant	Transgender Identity Card or certificate issued under the Transgender Persons (Protection of Rights) Act, 2019 having photograph of the applicant
7	Photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking	-	Photo identity card issued by the Central Government or a State Government or a Public Sector Undertaking
8	Pensioner Card issued by Government, having photograph of the applicant	-	-
9	Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card	-	Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card
10	-	Indian Passport of spouse bearing name of the person	-

11	-	Post office passbook having address of the applicant	-
12	-	Domicile certificate issued by the Government	Domicile certificate issued by the Government -
13	-	Allotment letter of accommodation issued by the Central Government or State Government of not more than three years old	-
14	-	Property registration document	-
15	-	Latest property tax assessment order	-
16	-	Electricity bill (Not more than 3 months old)	-
17	-	Landline telephone or broadband connection bill(Not more than 3 months old)	-
18	-	Water bill(Not more than 3 months old)	-
19	-	Consumer gas connection card or book or piped gas bill(Not more than 3 months old)	-
20	-	Bank account statement as per Note 2 (Not more than 3 months old)	-
21	-	Depository account statement(Not more than 3 months old)	-
22	-	Credit card statement(Not more than 3 months old)	-
23	-		For Individuals born on and after 1 st October 2023 birth certificate issued by the municipal authority or any office

			authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955);
24	-	-	Birth certificate issued by the municipal authority, or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955)
25	-	-	Pension payment order
26	-	-	Marriage certificate issued by the Registrar of Marriages
27	-	-	Matriculation certificate or mark sheet of recognized board

A. Or original of:

1	Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be (Certificate format attached as Annexure- A)	-	-
2	Bank certificate, on the letter head from the branch (along with the name, stamp and copy of employee ID of the issuing officer) containing duly attested photograph and bank account	-	-

	number of the applicant. (Certificate format attached as Annexure-C)		
3		Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be (Certificate format attached as Annexure- A)	-
4	-	Employer certificate. (Certificate format attached as Annexure-B)	-
5	-	-	Affidavit sworn before a Magistrate stating the date of birth
Note 1: In case of a person being a minor, in addition to Aadhaar of the minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity.			
Note 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 bank account statements shall be the proof of address.			
Note 3: In case of a minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of address.			

Form No 94		
For an Indian Company/an Entity incorporated in India/ an Unincorporated Entity Formed in India		
Document acceptable as Proof of Identity , Proof of Address and Proof of Date of Birth as per Rule 158 of Income Tax Rules, 2026		
Sr. No	Applicant Category	Documents as proof of identity, address and date of birth or date of incorporation (Copy of)
1	Hindu undivided family	a) Original affidavit by the karta of the Hindu Undivided Family duly authenticated by a Notary Public or Oath Commissioner or Judicial Magistrate stating the name, father's name, Aadhaar number or Permanent Account Number and address of all the coparceners on the date of application; AND b) a copy of any document applicable in the case of an individual specified in serial number 1, in respect of karta of the Hindu undivided family, as proof of identity, address and date of birth.____
2	Company registered in India	a) Copy of Certificate of Registration issued in India by the Registrar of Companies; OR b) Corporate identity number allotted by the Registrar under section 7 of the Companies Act, 2013 (18 of 2013).
3	Limited Liability Partnership formed or registered in India	a) Copy of Certificate of Registration issued in India by the Registrar of Limited Liability Partnerships; OR b) LLP identification number allotted in India by the Registrar under the Limited Liability Partnership Act, 2008(6 of 2009).
4	Firm (other than Limited Liability Partnership) formed or registered in India	(a) Copy of Certificate of Registration issued in India by the Registrar of Firm; OR (b) copy of partnership deed.
5	Trusts formed or registered in India	(a) Copy of trust deed; OR (b) Copy of Certificate of Registration Number issued by Charity Commissioner.
6	Association of persons (other than trusts) or body of individuals formed or registered in India	(a) Copy of agreement; OR (b) copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other competent authority; OR (c) any document originating from any Central Government or State Government Department, establishing identity and address of such person.

7	Local authority or artificial juridical person formed or registered in India	Any document originating from any Central Government OR State Government Department establishing identity and address of such person.
8	Any person on behalf of the Central Government or State Government or Union Territory Administration	Certificate in original from the Head of the Department or Pay and Accounts Officer or Zonal Accounts Officer OR District Treasury Officer or Cheque Drawing and Disbursing Officer.

Form No 96		
For an Entity incorporated outside India/ an Unincorporated Entity Formed outside India		
Document acceptable as Proof of Identity , Proof of Address and Proof of Date of Birth as per Rule 158 of Income Tax Rules, 2026		
Sr. No	Applicant Category	Documents as proof of identity, address and date of birth or date of incorporation (Copy of)
1	Limited Liability Partnership registered outside India	a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorized officials of overseas branches of Scheduled Banks registered in India; (Certificate format attached as Annexure- 1) OR b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
2	Company registered outside India	a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorized officials of overseas branches of Scheduled Banks registered in India; (Certificate format attached as Annexure- 1) OR b) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
3	Firm formed or registered outside India	a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or Consulate in the country where the applicant is located, or authorized officials of overseas branches of Scheduled Banks registered in India; (Certificate format attached as Annexure- 1) OR

		b) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.
4	Association of persons (Trusts) formed outside	a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorized officials of overseas branches of Scheduled Banks registered in India; (Certificate format attached as Annexure- 1) OR b) Copy of registration certificate issued in India or of approval granted to set up office in India by Indian authorities.
5	Association of persons (other than Trusts) OR body of individuals OR local authority OR person formed OR any other entity (by whatever name called) registered outside India	a) Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961), or by Indian embassy or High Commission or consulate in the country where the applicant is located, or authorized officials of overseas branches of Scheduled Banks registered in India (Certificate format attached as Annexure- 1) OR b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities

Form No 95			
For Individuals (Not being a Citizen of India)			
Document acceptable as Proof of Identity , Proof of Address and Proof of Date of Birth as per Rule 158 of Income Tax Rules, 2026			
Sr. No	Proof of Identity (Copy of)	Proof of address (copy of)	Proof of date of birth (copy of)
1	Copy of passport	Copy of passport	Copy of passport
2	Copy of person of Indian Origin card issued by the Government of India;	Copy of person of Indian Origin card issued by the Government of India	Copy of person of Indian Origin card issued by the Government of India
3	Copy of Overseas Citizenship of India Card issued by Government of India;	Copy of Overseas Citizenship of India Card issued by Government of India;	Copy of Overseas Citizenship of India Card issued by Government of India
4	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 Apostille Convention of 1961) or by 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. (Certificate format attached as Annexure-1)	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 Apostille Convention of 1961), or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorized officials of overseas branches of Scheduled Banks registered in India (Certificate format attached as Annexure-1)	Copy of other national or citizenship Identification Number or Taxpayer Identification Number containing date, month and year of birth duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorized officials of overseas branches of Scheduled Banks registered in India
5	-	Copy of bank account statement in the country of residence	Birth certificate issued by the municipal authority or any office authorized to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of

			section 2 of the Citizenship Act, 1955 (57 of 1955)
6		Copy of Non-resident External bank account statement in India	Copy of birth certificate containing date, month and year of birth issued by any foreign authority and duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorized officials of overseas branches of Scheduled Banks registered in India.
7	-	Copy of certificate of residence in India or Residential permit issued by the State Police Authority	-
8	-	Copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address	-
9	-	Copy of visa granted and copy of appointment letter or contract from Indian Company and Certificate (in original) of Indian Address issued by the employer	-

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Additional documents for reprint of PAN card or corrections/changes in existing PAN card details		
Sr. No	Document for	(Copy of)
1	Proof of PAN	Copy of PAN card / PAN allotment letter issued by ITD
2	Proof of change requested (POCR): Indicating change of name from old to new	• Married ladies :- - Marriage certificate /marriage invitation card/publication of name change in official gazette/ copy of passport showing husband's name/ certificate from a gazetted officer • Other than married ladies :- - Publication of name change in official gazette or certificate from a gazetted officer ☐ Non individuals • Non-individuals :- Revised registration certificate / deed or agreement as applicable • Transgender:- Transgender Certificate issued by the District Magistrate
3	For minor corrections in core details (i.e. name, father's name, date of birth), any proof of identity document prescribed under Sub-Rule 8(a) or 8(b) of Rule 158 of the Income-tax Rules, 2026, indicating correct details, may be provided.	
4	In case communication as well as other address is mentioned, submit POA for both the addresses.	