

FORM NO. 145

[See rule 220]

Information to be furnished for payments to a non-resident not being a company, or to a foreign company**Part A****(To be filled up if the remittance is taxable under Act and the remittance or the aggregate of such remittances, as the case may be, does not exceed ₹ 5,00,000 rupees during the tax year)**

Row No.	Particulars of the Remitter (Sender)		
1.	Name	(refer Note 1)	
2.	Address	(refer Note 2)	
3.	Permanent Account Number		
4.	Status	(refer Note 3)	
5.	Residential Status	(refer Note 4)	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
Particulars of the Remittee (Recipient)			
9.	Name	(refer Note 1)	
10.	Permanent Account Number, if available	(refer Note 5)	
11.	Tax Identification Number (TIN) in country of residence	(refer Note 6)	
12.	Country of residence	(drop down)	
13.	Complete address in the country of residence	(refer Note 2)	
14.	Email id		
15.	Contact number	Country Code	Number
Particulars of the Remittance (Fund Transfer)			
16.	Country to which remittance is made	(drop down)	
17.	Amount to be remitted (before deduction of tax at source)		
18.	Aggregate amount of remittances made during the tax year including this remittance	(refer Note 7)	
19.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
20.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	(Yes/No)	
	(b) If no, then name of the authorized dealer	(drop down)	
	(c) ITDREIN		
21.	Proposed date of remittance	(dd/mm/yyyy)	
22.	Nature of remittance	(refer Note 8)	
23.	Purpose code as per Reserve Bank of India		
24.	Sub code as per Reserve Bank of India		
25.	Particulars of deduction of tax at source		

	(a) Amount of tax deducted at source	
	(b) Rate of deduction of tax at source (%)	
	(c) Date of deduction	(dd/mm/yyyy)

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I further undertake to submit the requisite documents for:

(a) enabling the income-tax authorities to determine the nature and amount of income of the recipient

(b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place:

Signature of the person responsible for paying to non-resident

Date:

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2) of Act shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Aggregate remittances made during the tax year shall be the sum of all remittances made before deduction of tax at source.
8. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges

11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobile station Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees

47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

9. Some of the information in the form would be pre-filled to the extent possible.
 10. Amounts to be filled in ₹ unless otherwise provided.

Part B

(To be filled up if the remittance is taxable under the Act and the remittance or the aggregate of such remittances, as the case may be, exceeds ₹ 5,00,000 during the tax year and certificate or order under section 395 (1) or 395(2) has been obtained from the Assessing Officer.)

Row No.	Particulars of the Remitter (Sender)		
1.	Name	(refer Note 1)	
2.	Address	(refer Note 2)	
3.	Permanent Account Number		
4.	Status	(refer Note 3)	
5.	Residential Status	(refer Note 4)	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	number
Particulars of the Remittee (Recipient)			
9.	Name	(refer Note 1)	

10.	Permanent Account Number, if available	(refer Note 5)	
11.	Tax Identification Number (TIN) in country of residence	(refer Note 6)	
12.	Country of residence	(drop down)	
13.	Complete address in country of residence	(refer Note 2)	
14.	Email id		
15.	Contact number	Country Code	Number
Particulars of certificate or order issued by the Assessing Officer			
16.	Certificate number or Order number		
17.	Date		
18.	Section under which certificate or order is obtained	☐ 395(1) ☐ 395(2)	
19.	Amount on which tax is to be deducted		
20.	Rate at which tax is to be deducted (%)		
21.	Designation of Assessing officer		
Particulars of the Remittance (Fund Transfer)			
22.	Country to which remittance is made	(drop down)	
23.	Currency	(drop down)	
24.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
25.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
26.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	(Yes/No)	
	(b) If no, then name of the authorized dealer	(drop down)	
	(c) ITDREIN		
27.	Proposed date of remittance	(dd/mm/yyyy)	
28.	Nature of remittance	(refer Note 7)	
29.	Purpose code as per Reserve Bank of India		
30.	Sub-code as per Reserve Bank of India		
31.	Particulars of deduction of tax at source		
	(a) Amount of tax deducted at source		
	(b) Rate of deduction of tax at source (%)		
	(c) Date of deduction	(dd/mm/yyyy)	

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I certify that a certificate or order under section 395(1) or 395(2) has been obtained, particulars of which are given in this Form.

3. I further undertake to submit the requisite documents for—

(a) enabling the income tax authorities to determine the nature and amount of income of the recipient;

(b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place:

Signature of the person responsible for paying to non-resident

Date:

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2) shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges

20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobile station Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges

56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

Part C

(To be filled up if the remittance is taxable under Act and the remittance or the aggregate of such remittances, as the case may be, exceeds ₹ 5,00,000 during the tax year and a certificate in Form No. 146 from an accountant as defined in the section 515(3)(b) has been obtained)

Row No.	Particulars of the Remitter (Sender)		
1.	Name	(refer Note 1)	
2.	Address	(refer Note 2)	
3.	Permanent Account Number		
4.	Status	(refer Note 3)	
5.	Residential Status	(refer Note 4)	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
Particulars of the Remittee (Recipient)			
9.	Name	(refer Note 1)	
10.	Permanent Account Number, if available	(refer Note 5)	
11.	Tax Identification Number (TIN) in country of residence	(refer Note 6)	
12.	Country of residence	(drop down)	
13.	Complete Address in country of residence	(refer Note 2)	
14.	Principal place of business		
15.	Email id		
16.	Contact number	Country Code	Number
Details of Accountant			
17.	Name	(refer Note 1)	
18.	Permanent Account Number		
19.	Address	(refer Note 2)	
20.	Member Registration Number		

21.	Date of Registration	(dd/mm/yyyy)	
22.	Unique Document Identification Number (UDIN)		
23.	Form 146 Acknowledge Receipt Number		
24.	Name of the proprietorship/firm		
25.	Firm Registration Number (FRN)		
Particulars of the Remittance (Fund Transfer)			
26.	Country to which remittance is made	(drop down)	
27.	Currency	(drop down)	
28.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
29.	Particulars of Bank		
	(a) IFSC Code		
	(b) Name of Bank		
	(c) Branch of the bank		
	(d) BSR Code of the bank branch (7 digit)		
30.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	Yes/No	
	(b) If no, then name of the authorized dealer		
	(c) ITDREIN		
31.	Proposed date of remittance	(dd/mm/yyyy)	
32.	Nature of remittance	(refer Note 7)	
33.	Purpose code as per Reserve Bank of India		
34.	Sub-code as per Reserve Bank of India		
35.	Whether tax payable has been grossed up as per section 393(10)	Yes/No	
36.	Taxability under the provisions of the Act [without considering Double Taxation Avoidance Agreement (“DTAA”)]		
	(a) is remittance chargeable to tax in India	Yes/No	
	(b) if no, give reasons		
	(c) if yes,		
	(i) section under which remittance is chargeable to tax		
	(ii) amount of income chargeable to tax		
	(iii) tax liability		
	(iv) basis of determining taxable income and tax liability		
	(v) rate of deduction of tax at source (%)		
37.	If relief is claimed under DTAA—	Yes/No	
	(a) has Tax Residency Certificate is obtained from the remittee	Yes/No	
	(b) if yes, Tax Residency Certificate Number		
	(c) relevant DTAA		
	(d) article of DTAA		
	(e) nature of payment as per DTAA		
	(f) taxable income as per DTAA		
	(g) tax liability as per DTAA		
38.	Taxability under the Double Taxation Avoidance Agreement (“DTAA”)		

(A)	If the remittance is on account of royalties, fee for technical services, interest, dividend (not connected with permanent establishment) please indicate: -	
	(a) is such remittance taxable in India as per DTAA	Yes/No
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
(B)	If remittance is on account of business income (including business income where royalty, fee for technical services or interest is connected with permanent establishment), please indicate—	
	(a) is such remittance taxable in India as per DTAA	Yes/No
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
(C)	If remittance is on account of capital gains, please indicate: -	
	(a) is such remittance taxable in India as per DTAA	Yes/No
	(b) if yes,—	
	(i) article of DTAA	
	(ii) long-term capital gains	
	(iii) short-term capital gains	
	(iv) basis of arriving at capital gains	
	(v) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
(D)	If remittance not covered by sub-items (A), (B) and (C)	
	(a) nature of remittance	
	(b) is such remittance taxable in India as per DTAA	Yes/No
	(c) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(d) if no, furnish brief reasons, specifying article of DTAA	
Details of tax deducted at source		
39.	Amount of tax deducted at source	
40.	Whether tax is deducted at source— (i) as per the Act or (ii) as per relevant DTAA	(i)/(ii)
41.	Rate at which tax is deducted	As per the Act (%) or as per DTAA (%)

42.	Actual amount of remittance after deduction of tax at source	In foreign currency	
		In ₹	
43.	Date of deduction of tax at source, if any	(dd/mm/yyyy)	

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I certify that a certificate has been obtained from an accountant, particulars of which are given in this Form, certifying the amount, nature and correctness of deduction of tax at source.

3. In case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due.

4. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Act.

5. I further undertake to submit the requisite documents for—

- (a) enabling the income-tax authorities to determine the nature and amount of income of the recipient;
- (b) determining my/our liability under the Act as a person responsible for deduction of tax at source.

Place.....

Signature of the person responsible
for paying to non-resident.....

Date

Name:

Designation:

Notes:

- In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
- The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
- Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
- Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
- In case of non-availability of PAN, provisions of section 397(2) shall be applicable.
- Tax Identification Number of the remitte in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remitte is identified by the Government of that country or the specified territory of which he claims to be a resident.
- Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above

7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobile station Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges

43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

Part D

[To be filled up if the remittance is not taxable under the Act {other than payments referred to in rule 220(3)} by the person referred to in rule 220(2)]

Row No.	Particulars of the Remitter (Sender)	
1.	Name	(refer Note 1)
2.	Address	(refer Note 2)
3.	Permanent Account Number	
4.	Status	(refer Note 3)
5.	Residential Status	(refer Note 4)
6.	Tax Deduction and Collection Account Number (if available)	
7.	Email id	

8.	Contact number	Country Code	Number
Particulars of the Remittee (Recipient)			
9.	Name	(refer Note 1)	
10.	Permanent Account Number, if available		
11.	Tax Identification Number (TIN) in country of residence	(refer Note 5)	
12.	Country of residence	(drop down)	
13.	Complete address in country of residence	(refer Note 2)	
14.	Email ID		
15.	Contact number	Country Code	Number
Particulars of the Remittance (Fund Transfer)			
16.	Country to which remittance is made	(drop down)	
17.	Amount to be remitted (before deduction of tax at source)	In foreign currency	In ₹
18.	Particulars of Bank		
	(a) IFSC Code		
	(b) Name of Bank		
	(c) Branch of the bank		
	(d) BSR Code of the bank branch (7 digit)		
19.	Particulars of authorized dealer	Yes/No	
	(a) Is the bank and authorized dealer the same	(drop down)	
	(b) If no, then Name of the authorized dealer		
	(c) ITDREIN		
20.	Proposed date of remittance	(dd/mm/yyyy)	
21.	Nature of remittance	(refer Note 6)	
22.	Purpose code as per Reserve Bank of India		
23.	Sub-code as per Reserve Bank of India		

1. I certify that I have reason to believe that the remittance as above is not chargeable under the provision of the Act and is not liable for deduction of tax at source.

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. In a case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due.

3. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Act.

4. I further undertake to submit the requisite documents for—

- (a) enabling the income-tax authorities to determine the nature and amount of income of the recipient;
- (b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place.....

Signature of the person responsible
for paying to non-resident.....

Date

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain (i) Flat/Door/Block number, (ii) Name of the premises, (iii) Road/Street/Lane, (iv) Area/locality, (v) Town/City/District, (vi) State, (vii) Pin/ZIP Code.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
6. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services

26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobile station Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services

62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts to be filled in ₹ unless otherwise provided.