## FORM NO. 26Q

<sup>1</sup>[See sections 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 194R, 194S, <sup>2</sup>[ (], 197A, 206AA, 206AB and rule 31A]

		on (3) of section 200 of the Income-tax Act in respect of payments ot (June/September/December/March)(Financial Year)	her
<b>1.</b> (a)	Tax Deduction and Collection Account Number (TAN)	(d) Has the statement been filed earlier for this quarter (Yes/No)	
(b)	[Permanent Account Number or Aadhaar Number] [See Note 1]	(e) If answer to (d) is "Yes", then Token No. of original statement	
(c)	Financial Year	(f) Type of [Deductor/Payer] (See Note 2)	
<b>2.</b> Par	ciculars of the [Deductor/Payer]		
(a)	Name		
(b)	If Central/State Government		
	Name (See Note 3)		
	AIN Code of PAO/TO/CDDO		
(c)	TAN Registration No.		
(d)	Address		
( )	Flat No.		
	Name of the premises/building		
	Road/Street/Lane		
	Area/Location		
	Town/City/District		
	State		
	PIN Code		
	Telephone No.		
	Alternate telephone No. (See Note 4)		
	Email		
	Alternate email (See Note 4)		

<sup>1.</sup> Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

 $<sup>2. \</sup> Inserted \ by \ the \ IT \ (Seventh \ Amdt.) \ Rules, 2025, w.e.f. \ \textbf{27-3-2025}.$ 

3. Part	ticulars of the person responsible for deduct	ion of tax:
(a)	Name	
(b)	Address	
	Flat No.	
	Name of the premises/building	
	Road/Street/Lane	
	Area/Location	
	Town/City/District	
	State	
	PIN Code	
	Telephone No.	
	Alternate telephone No. (See Note 4)	
	Email	
	Alternate email (See Note 4)	
	M 1:1 M	

### **4.** Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Interest	Fee (See Note 5)	Penalty/ Others	Total amount deposited as per Challan/ Book Adjustment (402+403+404+ 405) (See Note 6)	Mode of deposit through Challan (C)/ Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial No. of Form No. 24G (See Note 8)	Date on which amount deposited through challan/Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[401]	[402]	[403]	[404]	[405]	[406]	[407]	[408]	[409]	[410]	[411]
1										
2										
3										

5. [Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)]

veryicatio	n.
I,, hereby certify that all the particulars furnished	l above are correct and complete.
Place:	Signature of the person responsible for deducting tax at source
Date:	

#### Notes:

1. It is mandatory for non-Government [Deductors/Payers] to quote [Permanent Account Number or Aadhaar Number]. In case of Government [Deductors/Payers], "[Permanent Account Number or Aadhaar Number] NOT REQD" should be mentioned.

Name and designation of the person responsible for deducting tax at source

- 2. Please indicate Government [Deductor/Payer] or non-Government [Deductor/Payer].
- 3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
- **4.** In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of [*Deductor/Payer*] or person responsible for deduction of tax.
- 5. Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 404)
- 6. In column 406, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other [Deductors/Payers] to write the exact amount deposited through challan
- 7. In column 407, Government [Deductors/Payers] to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other [Deductors/Payers] to write "C".
- 8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 408, 409, 410 should be exactly the same as available at Tax Information Network.
- 9. In column 411, mention minor head as marked on the challan.

# <sup>2a</sup>[ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

## (Please use separate Annexure for each line-item in Table at Sl. No. 4 of main Form 26Q)

Details of amount paid/credited during the quarter ended... (dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

<sup>2</sup>a. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

SI. No.	Deductee /payee reference number provided by the deductor/ payer, if available	Deductee/ payee code (01- Company 02- Other than company)	PAN of the deductee / payee	Name of the deduct ee/ payee	Section code (See Note 16)	Date of payme nt or credit (dd/mm/ yyyy)	Amount paid or credite d	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by the first proviso or third proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs.  20 lakh but does not exceed Rs 1 crore for cases covered by sub-clause (ii) of first proviso to section 194N (except cooperative societies)	Amount of cash withdrawal inexcess of Rs. 1 crore for cases covered by subclause (b) of clause (ii) of first proviso to section 194N (except cooperative societies)	Amount of cash withdrawal in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs.  20 lakh but does not exceed Rs 3 crore for cases covered by sub-clause (i) of first proviso read with third proviso to section 194N (in case of co-operative societies)	Amount of cash withdrawal which is in excess of Rs 3 crore for cases covered by sub- clause (i) of first proviso read with third proviso to section 194N (in case of co-operative societies)	Total tax deduct ed	Total tax deposited	Date of deduction (dd/mm/ yyyy)	Rate at which deducted	Reason for non- deduction / lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 15)	Number of the certificate under section 197 issued by the Assessing Officer for non- deduction / lower deduction
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[419D]	[419E]	[419F]	[420]	[421]	[422]	[423]	[424]	[425]
1																			
2																			
3																			
						_										_	_		
Total																			

If section code 94B-P is selected, then provide				If section code 94R-P is selected, then provide				If section code 94S-P is selected, then provide				If section code 94BA-P is selected, then provide			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
[426A]	[426B]	[426C]	[426D]	[427A]	[427B]	[427C]	[427D]	[428A]	[428B]	[428C]	[428D]	[429A]	[429B]	[429C]	[429D]

### Verification

[,, her	eby certify that all the particulars furnished above are correct and complete.
Place:	
	Signature of the person responsible for deducting tax at source
Date:	
	Name and designation of the person responsible for deducting tax at source
	Notes:

- 1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- 2. Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
- 3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
- 4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
- 5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28<sup>th</sup> June 2002 or Board Circular No. 11 of 2002 dated 22<sup>nd</sup> November 2002 or Board Circular No. 18/2017 dated 29<sup>th</sup> May 2017
- 6. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
- 7. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory [section 194C(6)].
- 8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
- 9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
- 10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the fourth proviso to section 194 N or on account of notification issued under fifth proviso to section 194N.
- 11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
- 12. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
- 13. Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section (3) of secti
- 14. Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.
- 15. Write "U" if the deduction is on higher rate in view of section 206AB for non-filing of return of income.
- 16. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193
194	Dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lottery or crossword puzzle, etc	94B
Proviso to section 194B	Winnings from lottery or crossword puzzle, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	94B-P
194BA	Winnings from online games	94BA
Sub-section (2) of section 194BA	Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released	94BA-P
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA
194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J(a)	Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center (@2%)	94J-A
194J(b)	Fee for professional service or royalty etc (@10%)	94J-B
194K	Income in respect of units	94K
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA(a)	Certain income in the form of interest from units of a business trust to a resident unit holder	4BA1
194LBA(b)	Certain income in the form of dividend from units of a business trust to a resident unit holder	4BA2
194LB	Income in respect of units of investment fund	LBB

194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso	94N
194N First Proviso	Payment of certain amounts in cash to non-filers except in case of co-operative societies	94N-F
194N Third Proviso	Payment of certain amounts in cash to co-operative societies not covered by first proviso	94N-C
194N First Proviso read with Third Proviso	Payment of certain amount in cash to non-filers being co-operative societies	94N-FT
194-O	Payment of certain sums by e-commerce operator to e-commerce participant	940
194Q	Payment of certain sums for purchase of goods	94Q
194R	Benefits or perquisites of business or profession	94R
First Proviso to sub- section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released	94R-P
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons	94S
Proviso to sub-section (1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released	94S-P]
<sup>5</sup> ]194T	Payment of salary, remuneration, commission, bonus or interest to a partner of firm	94T_^

<sup>3.</sup> Inserted by the IT (Seventh Amdt.) Rules, 2025, w.e.f. 27-3-2025.