

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

Verification

I,....., hereby certify that all the particulars furnished above are correct and complete.

.....

Signature of the person responsible for deducting tax at source

.....

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

Place:

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.
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.

^{2a}[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

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

<i>Name of the Deductor/Payer</i>	
<i>TAN</i>	

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

Verification

I,....., hereby 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 28th June 2002 or Board Circular No. 11 of 2002 dated 22nd November 2002 or Board Circular No. 18/2017 dated 29th 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 194A.
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	<i>Payment of accumulated balance due to an employee</i>	192A
193	<i>Interest on securities</i>	193
194	<i>Dividend</i>	194
194A	<i>Interest other than interest on securities</i>	94A
194B	<i>Winnings from lottery or crossword puzzle, etc</i>	94B
<i>Proviso to section 194B</i>	<i>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</i>	94B-P
194BA	<i>Winnings from online games</i>	94BA
<i>Sub-section (2) of section 194BA</i>	<i>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</i>	94BA-P
194BB	<i>Winnings from horse race</i>	4BB
194C	<i>Payment of contractors and sub-contractors</i>	94C
194D	<i>Insurance Commission</i>	94D
194DA	<i>Payment in respect of life insurance policy</i>	4DA
194EE	<i>Payments in respect of deposits under National Savings Schemes</i>	4EE
194F	<i>Payments on account of repurchase of Units by Mutual Funds or UTIs</i>	94F
194G	<i>Commission, prize etc., on sale of lottery tickets</i>	94G
194H	<i>Commission or Brokerage</i>	94H
194-I(a)	<i>Rent</i>	4-IA
194-I (b)	<i>Rent</i>	4-IB
194J(a)	<i>Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center (@2%)</i>	94J-A
194J(b)	<i>Fee for professional service or royalty etc (@10%)</i>	94J-B
194K	<i>Income in respect of units</i>	94K
194LA	<i>Payment of Compensation on acquisition of certain immovable property</i>	4LA
194LBA(a)	<i>Certain income in the form of interest from units of a business trust to a resident unit holder</i>	4BA1
194LBA(b)	<i>Certain income in the form of dividend from units of a business trust to a resident unit holder</i>	4BA2
194LB	<i>Income in respect of units of investment fund</i>	LBB

<i>194LBC</i>	<i>Income in respect of investment in securitization trust</i>	<i>LBC</i>
<i>194N</i>	<i>Payment of certain amounts in cash other than cases covered by first proviso or third proviso</i>	<i>94N</i>
<i>194N First Proviso</i>	<i>Payment of certain amounts in cash to non-filers except in case of co-operative societies</i>	<i>94N-F</i>
<i>194N Third Proviso</i>	<i>Payment of certain amounts in cash to co-operative societies not covered by first proviso</i>	<i>94N-C</i>
<i>194N First Proviso read with Third Proviso</i>	<i>Payment of certain amount in cash to non-filers being co-operative societies</i>	<i>94N-FT</i>
<i>194-O</i>	<i>Payment of certain sums by e-commerce operator to e-commerce participant</i>	<i>94O</i>
<i>194Q</i>	<i>Payment of certain sums for purchase of goods</i>	<i>94Q</i>
<i>194R</i>	<i>Benefits or perquisites of business or profession</i>	<i>94R</i>
<i>First Proviso to sub-section (1) of section 194R</i>	<i>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</i>	<i>94R-P</i>
<i>194S</i>	<i>Payment of consideration for transfer of virtual digital asset by persons other than specified persons</i>	<i>94S</i>
<i>Proviso to sub-section (1) of section 194S</i>	<i>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</i>	<i>94S-P]</i>
<i>^{5]}194T</i>	<i>Payment of salary, remuneration, commission, bonus or interest to a partner of firm</i>	<i>94T_ ^</i>

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