## <sup>1</sup>[FORM No. 10-EE

[See sub-rule (1) of rule 21AAA]

S.	No.					
1.		Name of the specified person		:		
2.		PAN of specified person		:		
3.		Address of specified person		:		
4.		Previous year in respect of v being exercised	which option is	: уууу - уууу		
5. Details of all the specified accounts mainta		nined by the specified person				
	S. No.	Account number	Name of Retirement Fund	Name of notified Country <select from<br="">drop down&gt;</select>	Balance as on last day of the financial year prior to the previous year for which this Form is being filled	Year in which account opened <dd.mm.yyyy></dd.mm.yyyy>
	( <i>i</i> )	(ii)	(iii)	(iv)	(v)	(vi)
	Specify how the income from specified account is taxable in the notified country (\$) < Select relevant code>		Specify the previous year in which the income from specified account is eligible to be withdrawn (yyyy-yyyy)		Nature of Income (\$\$) < Select relevant code>	Amount of income from the specified account which has already been included in the income of any earlier previous year during which such income accrued as referred to in -clause (a) of sub-rule (2). (in Rs)

<sup>1.</sup> Inserted by Income-tax (Sixth Amendment) Rules, 2022, w.e.f. **4-4-2022**.

	(vii)	(viii)	(ix)	(x)		
	Specify the previous year or years in which amount referred to in column ( <i>x</i> ) has been included (yyyy-yyyy)		Specify the previous year or years in which amount referred to in column (xii) is exempt on account of the specified person being "non-resident" or "not ordinarily resident" (yyyy-yyyy)	Whether return of income for the previous year referred to in column (xii) was furnished in India? Yes/No (If yes, please quote acknowledgement number)		
	(xi)	(xii)	(xiii)	(xiv)		
6.	6. Details of option being exercised —					
	The income accrued in specified accounts as specified in paragraph 5, shall be included in the total income for the previous year relevant to the assessment year in which income from the said specified account has been taxed or taxable in the notified country at the time of withdrawal or redemption					
Decla	 nration					
I.		(N	Name in full and in block			
letters) son/daughter/wife of do hereby declare that to the best of my knowledge and belief what is stated in the form above is correct and complete. I further declare that I am competent to make this declaration and furnish this statement.						
2. I hereby declare that I have exercised the option as per paragraph 6 for all the specified accounts mentioned in paragraph 5.						
3. I understand that the above option, once exercised for any previous year, cannot be subsequently withdrawn for the previous year for which option is exercised or any previous year subsequent to that previous year.						
Place						
Date:						
	Yours faithfully,					
	Name					
	Address					

## Note:—

- (i) Option once exercised in respect of a previous year, as specified in paragraph 4, shall be applicable to all subsequent years, under sub-rule (6) of rule 21AAA.
- (ii) (\$) For column (vii) in paragraph 5, select the following codes:—

Code	
1	Accrual basis
2	Receipt basis
3	Any other basis, specify

(iii) (\$\$) For column (ix) in paragraph 5 select the following codes:

Code	
1	Salary
2	Interest
3	Dividend
4.	Others, specify

- (iv) Please attach a copy of statement of the specified account as an evidence of,-
  - (a) the account number of all the specified accounts;
  - (b) the notified country in which such account has been opened; and
  - (c) the balance in the specified account as on last date of the financial year prior to the previous year in which the present Form 10-EE is submitted.
- (v) Please attach documentary evidence to show how the income from specified account has been taxed or is taxable in the notified country (relevant statutory provision of the notified country or any other relevant document may be attached).
- (vi) Please attach the computation of income for all the previous years [as per column (x) of paragraph 5] in which the income from specified account has already been included in the total income. The computation has to be reconciled with the return of income for the said previous years. A reconciliation statement of the computation of income [as per column (x) of paragraph 5] has to be furnished along with the Form.]