

Filing of Form 10F online

A. What is procedure to be followed by non-resident while filing Form 10F through income tax portal.

- Login to Income Tax portal (<https://www.incometax.gov.in/>)
- Click on e-file > Income Tax Forms > File Income Tax Forms; and a new window will appear.
- Click on Persons not dependent on any Source of Income > Form 10F (File Now).
- Select the relevant AY for which the form is being filed and click submit
- Click on “Lets get started”
- The following information would be required for proceeding further:
 - Name of the parent of non-resident’s authorised person
 - Reference of section under which the treaty benefit is claimed (Section 90/90A)
 - Country of incorporation of the non-resident
 - The tax identification no of the non-resident in the country of its incorporation
 - The period for which Form 10F is being filed
 - Address of the non-resident in its country
 - Address of the non-resident’s authorised person
 - Copy of TRC of non-resident (the same needs to be attached)
- Post submitting the above information, click on preview option appearing at the bottom of the page.
- A draft Form 10F will be generated. Post review of the same, click on “proceed to e-verify” option using the DSC

B. Mode of verification thereof (DSC or without it or any other mode)

DSC is required to verify and e-filing Form 10F

C. Documents to be uploaded along with this certificate in tax portal by non-resident.

A copy of TRC is required to be uploaded to file form 10F