

Notes:

1. In S.No. 1, the 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. In S.No. 5, please select status as applicable:
 - i) Hindu Undivided Family
 - ii) Company
 - iii) Firm
 - iv) Association of Persons, whether incorporated or not
 - v) Body of Individuals, whether incorporated or not
 - vi) Local Authority
 - vii) Artificial Judicial Person
 - viii) Government
 - ix) Trust
 - x) Limited Liability Partnership
4. In S.No. 6, Registration Number is mandatory for Company and Limited Liability Partnership.
5. In Part D, it is mandatory to provide details of Representative Assessee (RA) /Authorized Representative (AR) having Indian address.
6. Please refer to the instructions (as specified in Rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
7. With respect to S.No. 15 & 16, following documents shall be provided as annexures (as applicable), namely:

| Annexure | Particulars |
|----------|---|
| A-1 | Proof of Identity |
| A-2 | Proof of Address |
| A-3 | Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons |

8. Some of the information in the form would be pre-filled to the extent possible.
9. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

GUIDELINES FOR FILLING FORM No. 94 (For an Indian Company/an Entity Incorporated in India/an Unincorporated Entity formed in India)

- a) Form to be filled legibly in BLOCK LETTERS and preferably in **BLACK INK. Form should be filled in English only.**
- b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- c) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or an Oath Commissioner or a Gazetted Officer under official seal and stamp.
- d) At the time of applying for PAN, the applicant shall submit Proof of Identity (PoI), Proof of Address (PoA) and Proof of Date of Incorporation (PoDoI). The prescribed documents are mentioned in sub-rule (8b) of Rule 158 of Income Tax Rules, 2026.
- e) Providing Identity proof and Address proof of Representative Assessee/Authorized Representative are mandatory.
- f) Further instructions for filling up Form No. 94 (Non-Individual) are as below:

| S. No. | Part A: Personal Information | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1 | Name | <p>Non-Individuals should write their full name starting from the first block. If the name is longer, it can be continued in the space provided.</p> <p>a) For example, XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as:</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>X</td><td>Y</td><td>Z</td><td></td><td>D</td><td>A</td><td>T</td><td>A</td><td></td><td>C</td><td>O</td><td>R</td><td>P</td><td>O</td><td>R</td><td>A</td><td>T</td><td>I</td><td>O</td><td>N</td><td></td><td>(</td><td>I</td><td>N</td><td>D</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>b) For example, MANOJ MAFATLAL DAVE HUF should be written as:</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>M</td><td>A</td><td>N</td><td>O</td><td>J</td><td></td><td>M</td><td>A</td><td>F</td><td>A</td><td>T</td><td>L</td><td>A</td><td>L</td><td></td><td>D</td><td>A</td><td>V</td><td>E</td><td></td><td>H</td><td>U</td><td>F</td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>(i) In Case of Company, the name should be provided without any abbreviations. For example, different variations of "Private Limited" viz. Pvt Ltd, Private Ltd, Pvt Limited, P. Ltd., P. Ltd., P Ltd. are not allowed. It should be written as Private Limited.</p> <p>(ii) In case of sole proprietorship concern, the proprietor should apply PAN in his/her own name.</p> <p>(iii) Name should not be prefixed with any title such as M/s etc.</p> | X | Y | Z | | D | A | T | A | | C | O | R | P | O | R | A | T | I | O | N | | (| I | N | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | M | A | N | O | J | | M | A | F | A | T | L | A | L | | D | A | V | E | | H | U | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X | Y | Z | | D | A | T | A | | C | O | R | P | O | R | A | T | I | O | N | | (| I | N | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| M | A | N | O | J | | M | A | F | A | T | L | A | L | | D | A | V | E | | H | U | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2 | Date of Incorporation /Agreement / Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons | <p>Date cannot be a future date. Date: 2nd August 1975 should be written as:</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td>0</td><td>2</td><td>0</td><td>8</td><td>1</td><td>9</td><td>7</td><td>5</td> </tr> </table> <p>Relevant date for different categories of applicants is: Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/registration; HUFs: Date of creation of HUF.</p> | D | D | M | M | Y | Y | Y | Y | 0 | 2 | 0 | 8 | 1 | 9 | 7 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 2 | 0 | 8 | 1 | 9 | 7 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Office Address | It is a mandatory field. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Communication Address | It is a mandatory field. If the communication address is different from the office address, proof of the communication address must be submitted. PAN card will be dispatched to the communication address. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Status | It is mandatory to select one of the options as applicable. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Registration Number | Registration Number is mandatory for Company and Limited Liability Partnership. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Contact Details | <p>(a) It is mandatory for the applicants to mention their "Mobile Number" and "e-mail id".</p> <p>(b) Mobile Number should include Country Code and Landline Number (if any) should include STD Code.</p> <p>(i) Mobile Number 9102511111 of India should be written as:</p> <table style="width: 100%;"> <tr> <td style="text-align: center;">Country Code</td> <td style="text-align: center;">Mobile Number</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td></td><td>9</td><td>1</td> </tr> </table> </td> <td style="text-align: center;"> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>9</td><td>1</td><td>0</td><td>2</td><td>5</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td> </tr> </table> </td> </tr> </table> <p>Where '91' is the Country Code of India.</p> <p>(ii) Email ID: - <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"></table> </p> <p>(iii) For example: (i) Landline Number 2355705 of Delhi should be written as:</p> <table style="width: 100%;"> <tr> <td style="text-align: center;">STD Code</td> <td style="text-align: center;">Landline Number</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td></td><td></td><td>1</td><td>1</td> </tr> </table> </td> <td style="text-align: center;"> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>2</td><td>3</td><td>5</td><td>5</td><td>5</td><td>7</td><td>0</td><td>5</td> </tr> </table> </td> </tr> </table> <p>Where '11' is the STD Code of Delhi.</p> | Country Code | Mobile Number | <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td></td><td>9</td><td>1</td> </tr> </table> | | 9 | 1 | <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>9</td><td>1</td><td>0</td><td>2</td><td>5</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td> </tr> </table> | 9 | 1 | 0 | 2 | 5 | 1 | 1 | 1 | 1 | 1 | STD Code | Landline Number | <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td></td><td></td><td>1</td><td>1</td> </tr> </table> | | | 1 | 1 | <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>2</td><td>3</td><td>5</td><td>5</td><td>5</td><td>7</td><td>0</td><td>5</td> </tr> </table> | 2 | 3 | 5 | 5 | 5 | 7 | 0 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Country Code | Mobile Number | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 9 | 1 | 0 | 2 | 5 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STD Code | Landline Number | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2 | 3 | 5 | 5 | 5 | 7 | 0 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part B: Source of Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Source of Income | It is mandatory to select at least one of the options, as mentioned in the form. In case of multiple sources of income, more than one option can be selected. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part C: Assessing Officer (AO Code) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | AO Details | AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or IT PAN Service Centers managed by UTIITSL/Protean or UTIITSL website www.utiitsl.com or Protean website www.tinpan.proteantech.in | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part D: Representative Assessee (RA)/Authorized Representative (AR) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This column should be filled in by Representative Assessee /Authorized Representative as specified under the Income-Tax Act, 2025. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Representative Assessee/Authorized Representative Name | RA/AR name to be filled as First Name / Middle Name / Last Name. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Permanent Account Number (if any) | PAN of Representative Assessee/Authorized Representative is to be given. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Aadhaar Number | Aadhaar number is mandatory, if PAN of Representative Assessee/Authorized Representative is not available. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Address of Representative Assessee/ Authorized Representative | It is mandatory to provide Indian address of Representative Assessee/Authorized Representative. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Contact Details of Representative Assessee/Authorized Representative | Mobile Number and Email address of Representative Assessee/Authorized Representative are mandatory. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |