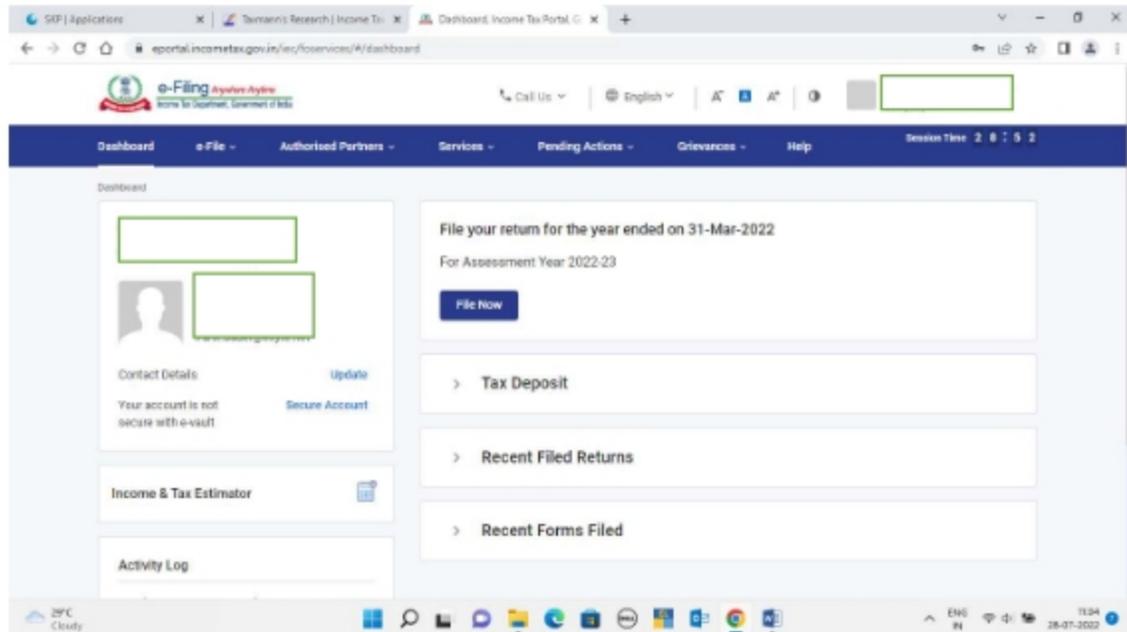
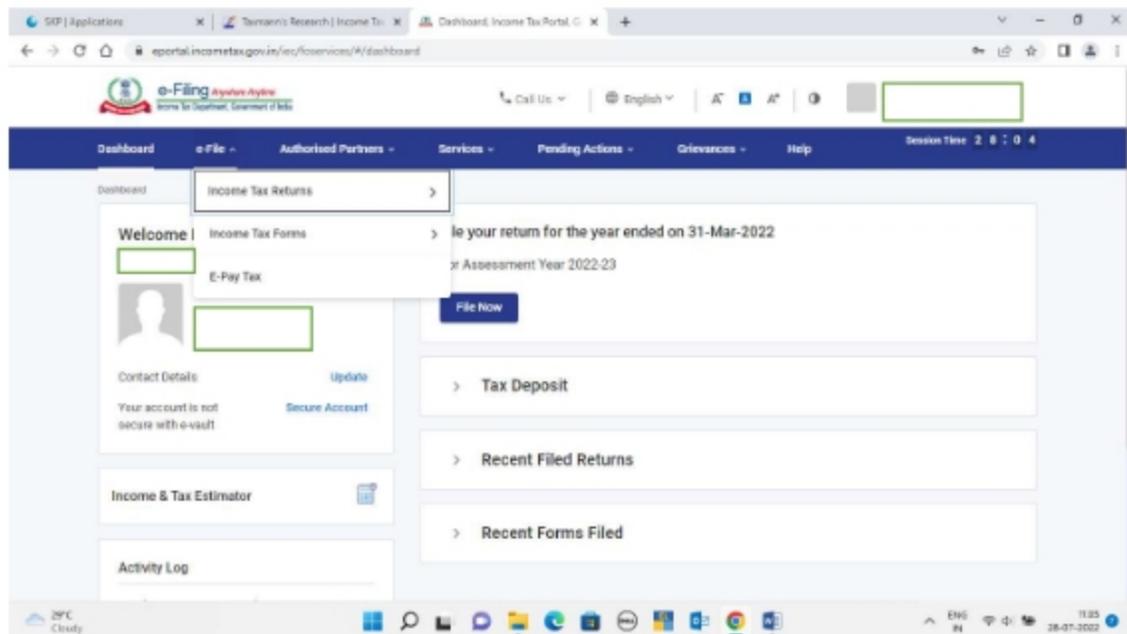


## Steps to file application for Form 10F online on Income Tax Portal

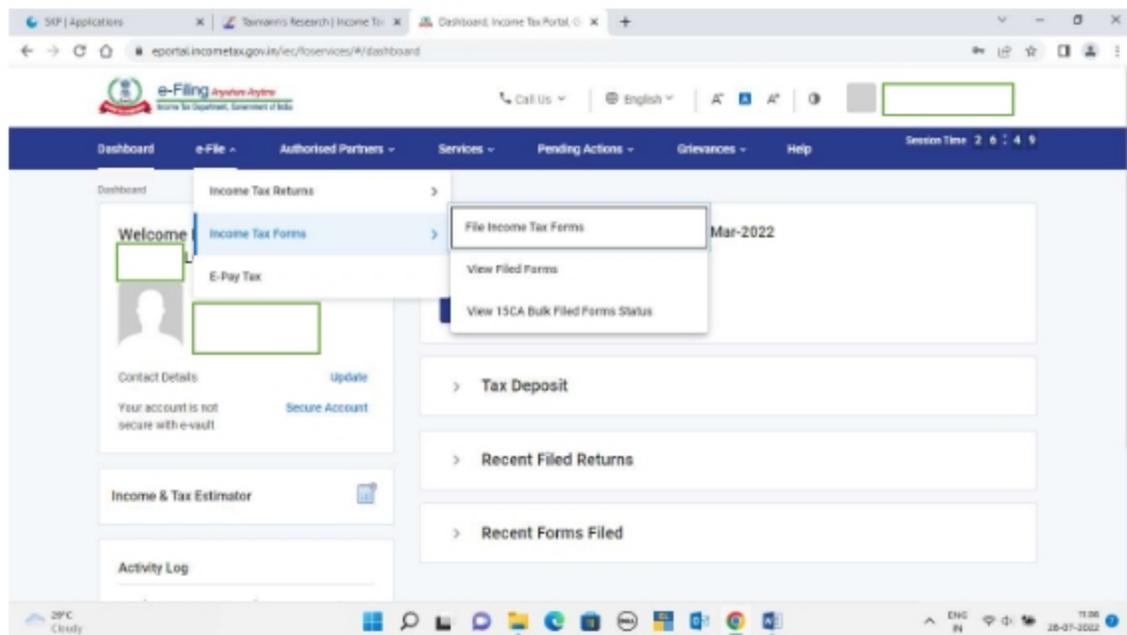
### **Step 1:** Login on e-filing website



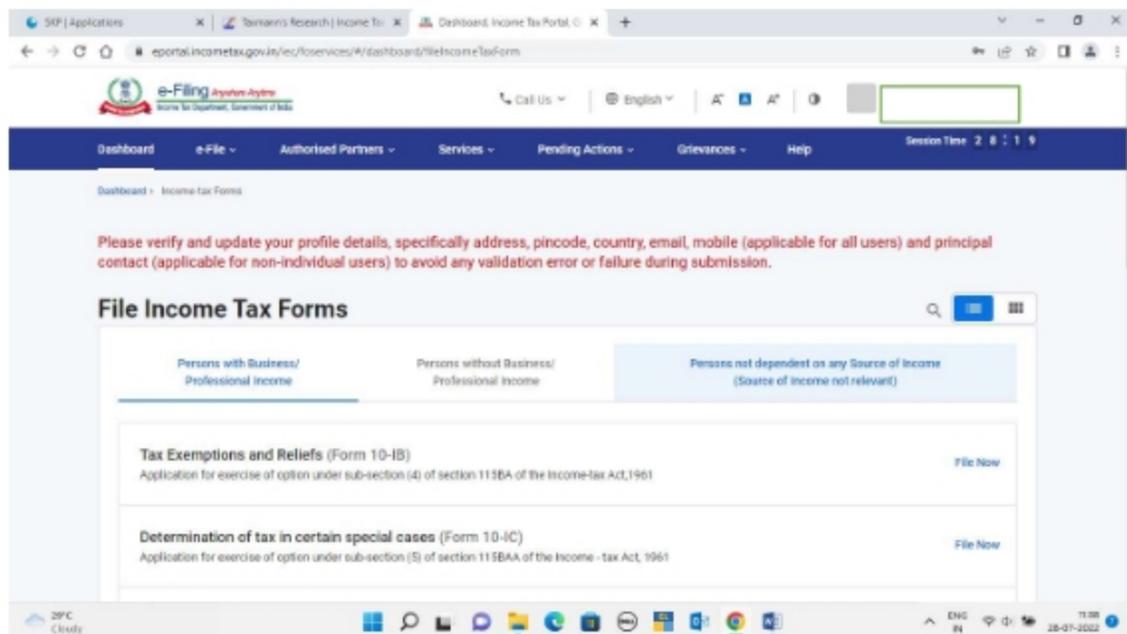
### **Step 2:** From dashboard, select E-file tab and then select Income Tax Forms.



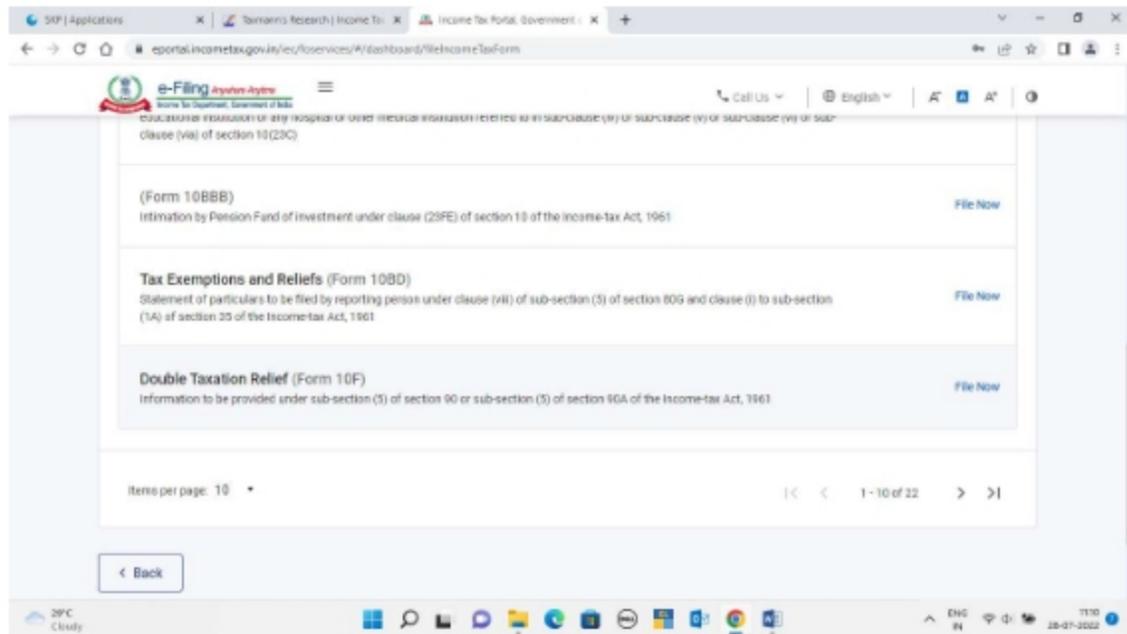
**Step 3:** Select the option "File Income Tax Forms"



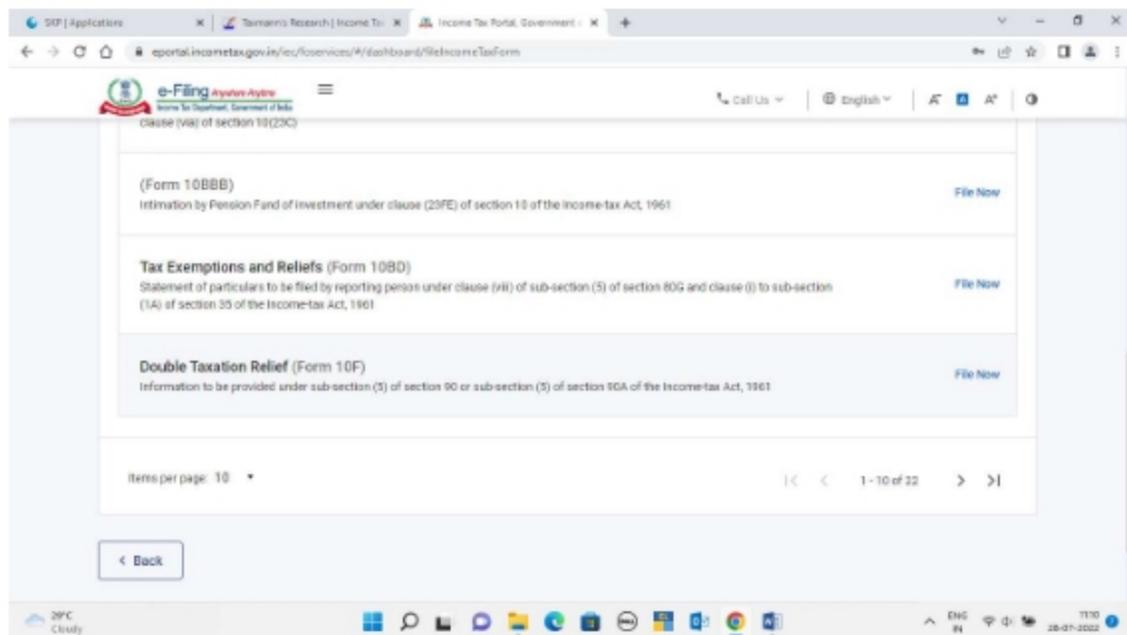
**Step 4:** Once the page for this option is displayed, kindly select 3<sup>rd</sup> tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed.



**Step 5:** Click on File Now



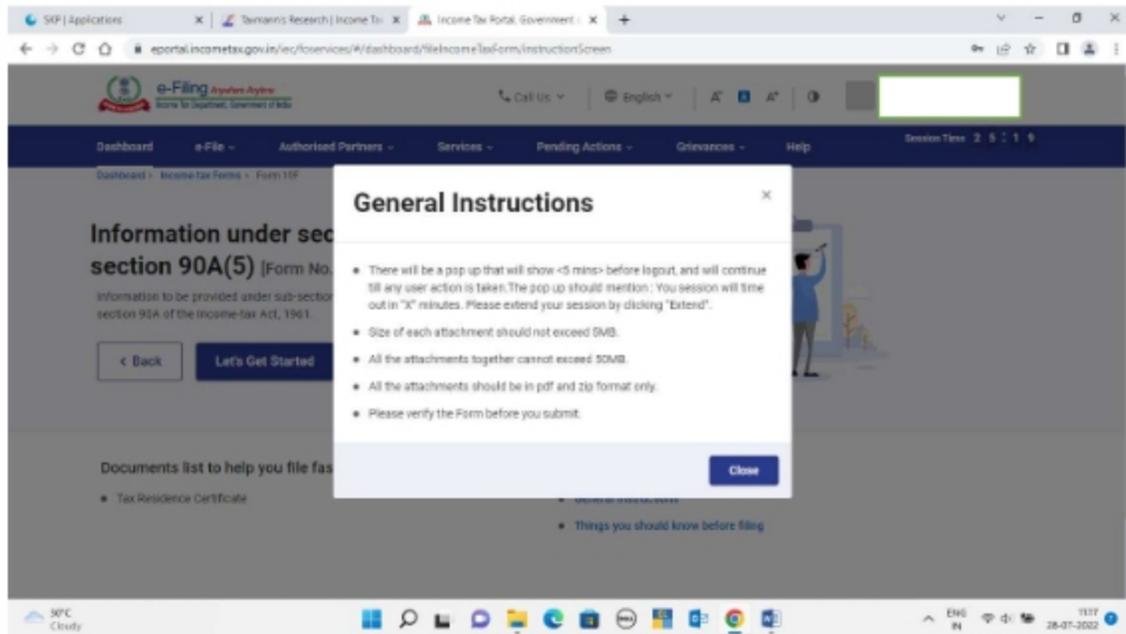
**Step 6:** From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the e-Filing portal interface for Form 10F. The page title is "Information under section 90(5) or section 90A(5) [Form No. 10F]". Below the title, there is a sub-header "Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This form is in compliance with Rule 21AB." The main content area contains a form with the following fields: PAN (with a green border), Submission Mode (Online), Filing Type (Original), and Assessment Year (A.Y.) (2022-23). A "Continue" button is located at the bottom right of the form. To the right of the form, there is a "Relevant Section and Rule" section with three items: Section 90 - Agreement with foreign countries or specified territories; Section 90A - Adoption by Central Government of agreement between specified associations for double taxation relief; and Rule 21AB - Certificate for claiming relief under an agreement referred to in sections 90 and 90A. A "Back" button is located at the bottom left of the form.

**Step 7:** Here, its important to note that the Tax Residency Certificate should be handy to assist you file the form efficiently

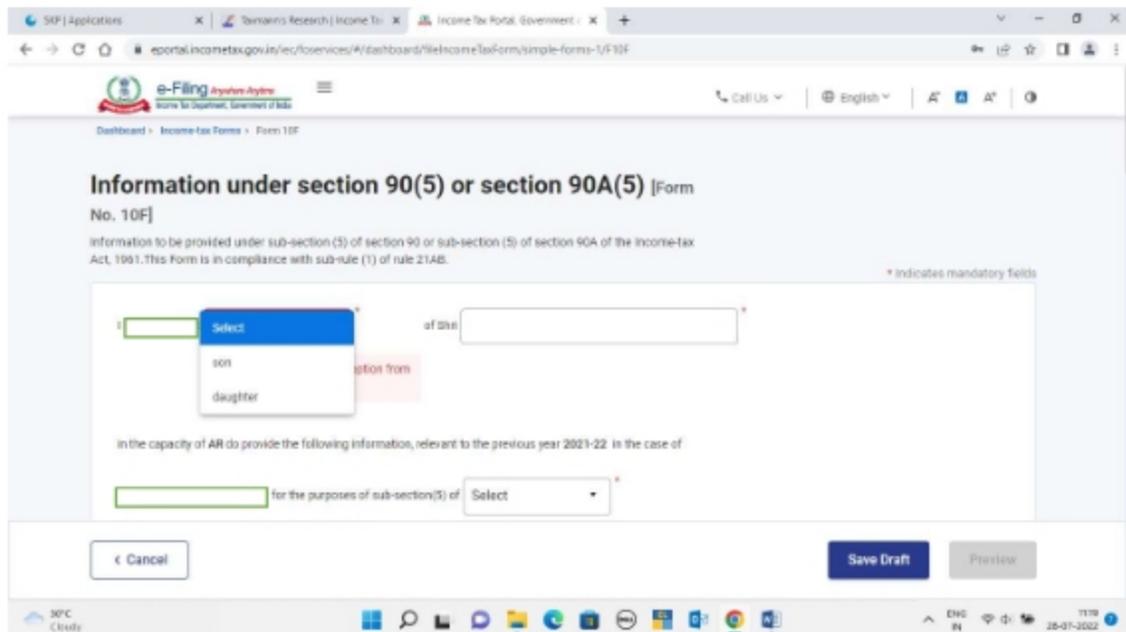
The screenshot shows the e-Filing portal interface for Form 10F. The page title is "Information under section 90(5) or section 90A(5) [Form No. 10F]". Below the title, there is a sub-header "Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961." The main content area contains a "Let's Get Started" button and a "Documents list to help you file faster" section with "Tax Residence Certificate" listed. There is also an "Instructions" section with "General Instructions" and "Things you should know before filing". A "Back" button is located at the bottom left of the form.

Further, before clicking on "Lets get started tab", please read the Instructions as well as things you should know before filing



Now, the form filing process shall start

**Step 8:** Request you to update the details of Authorised signatory for non-individual entities.



**Step 9:** From the dropdown select section under which Form 10F is to be obtained i.e. Section 90/Section 90A

The screenshot shows the 'e-Filing' portal interface. At the top, there is a navigation bar with the logo and 'Income Tax Portal, Government of India'. Below this, there are several input fields. One field is highlighted with a red box and contains the text 'Select'. Below it, a red error message reads: 'Error: Please select an option from the drop down menu.' Below the error message, there is a text prompt: 'In the capacity of AR do provide the following information, relevant to the previous year 2021-22. In the case of [input field] for the purposes of sub-section(5) of [input field]'. Below this, the 'Nature of information' section is visible. It contains a dropdown menu with 'Select' selected, and two options: 'Section 90' and 'Section 90A'. Below the dropdown, there is a label '(i) Status (individual, company, firm etc.) of the assessee \*' and a text input field containing 'Company'. At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and the time as 11:20.

**Step 10:** Further, request you to update the nature of information section. Please note status and PAN is already pre-filled

The screenshot shows the 'e-Filing' portal interface. The 'Nature of information' section is visible. It contains a label '(i) Status (individual, company, firm etc.) of the assessee \*' and a text input field containing 'Company'. Below this, there is a label '(ii) Permanent Account Number' and a text input field. Below that, there is a label '(iii) Country or specified territory of incorporation or registration \*' and a dropdown menu with 'Select' selected. Below the dropdown, there is a label '(iv) Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident \*' and a text input field. At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and the time as 11:27.

**Step 11:** In Point (iii) from the dropdown select country/territory of incorporation or registration

The screenshot shows the e-Filing portal interface. At the top, the user is logged in as 'Tanveer's Research | Income Tax'. The page title is 'Income Tax Portal, Government of India'. The URL is 'portal.incometax.gov.in/efiling/efiling/dashboard/efilingcomplaintform/simple-forms-1/130f'. The user's Permanent Account Number (PAN) is 'AAJOM2214Q'. The form is at step (iii), 'Country or specified territory of incorporation or registration \*'. A dropdown menu is open, showing a list of countries and territories: Afghanistan, Aland Islands, Albania, Algeria, American Samoa, and Andorra. To the right of the dropdown, there is a text box that says 'specified territory of residence and if there is which the person is identified by the which the assessee claims to be a resident \*'. Below the dropdown, there is a section (iv) for the period of residential status, with 'From' and 'to' date pickers. At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and the time as 11:27.

**Step 12:** In Point (iv), we have to now enter Tax Identification Number or a unique number from which tax payer is identified by the government of the country in which it is incorporated/registered as tax resident.

The screenshot shows the e-Filing portal interface. The user is still logged in as 'Tanveer's Research | Income Tax'. The page title is 'Income Tax Portal, Government of India'. The URL is 'portal.incometax.gov.in/efiling/efiling/dashboard/efilingcomplaintform/simple-forms-1/130f'. The user's PAN is 'AAJOM2214Q'. The form is at step (iv), 'Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident \*'. There is a text input field for this number. Below this, there is a section (v) for the period of residential status, with 'From' and 'to' date pickers. The 'From' date is '01-Apr-2021' and the 'to' date is '31-Mar-2022'. Below this, there is a section (vi) for the address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable. There is a 'Country' dropdown menu with 'Select' as the current selection. At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and the time as 11:30.

**Step 13:** In Point (v), select the period for which TRC is obtained and will be uploaded along the form

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for '30° Applications', 'Tamil Nadu Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows the URL: 'eportal.incometax.gov.in/ef/foervices/F/dashboard/WelcomeTaxForm/simple-forms-1/F13F'. The page header includes the 'e-Filing' logo and 'Income Tax Department, Government of India'. Below the header, there is a dropdown menu for 'Government of the country or the specified territory of which the assessee claims to be a resident \*'. The main form area contains the following fields:

- Field (v): 'Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable'. It has two date pickers: 'From \*' with the value '01-Apr-2021' and 'to \*' with the value '31-Mar-2022'.
- Field (vi): 'Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable'. It includes a 'Country \*' dropdown menu with 'Select' as the current value, and two text input fields: 'Flat / Door / Building \*' and 'Road / Street / Block / Sector'.

At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date and time as '28-07-2022' and '11:31'.

**Step 14:** In Point (vi), fill your address of the country/territory outside India during the period of TRC

This screenshot shows the same e-Filing portal interface as in Step 13, but with the address fields filled out. The 'Country \*' dropdown menu is now set to a specific country. The 'Flat / Door / Building \*' and 'Road / Street / Block / Sector' text input fields contain text. Below these, there are two more text input fields: 'ZIP Code \*' and 'Post Office \*'. The 'Area / Locality \*' text input field is also present. The 'Cancel', 'Save Draft', and 'Preview' buttons remain at the bottom. The system tray at the bottom shows the date and time as '28-07-2022' and '11:30'.

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SIP | Applications', 'Taxpayers Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows 'portal.incometax.gov.in/eca/services/4/dashboard/WelcomeTaxForm/simple-forms-1/513F'. The page header includes the 'e-Filing' logo and 'Income Tax Department, Government of India'. A navigation bar contains 'Call Us', 'English', and font size controls. The main form area has the following fields:

- Post Office\* (text input)
- Area / Locality\* (text input)
- District\* (text input)
- State\* (text input)
- Section 2: I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of (text input)
- Name (text input)
- Permanent Account Number (text input)
- Address (text input)
- Country\* (dropdown menu with 'India' selected)

At the bottom of the form, there are three buttons: 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows '30°C Cloudy', taskbar icons, and the date '28-07-2022'.

**Step 15:** In Point 2, fill the address of Government from whom TRC is obtained

This screenshot shows the same e-Filing portal interface as the previous one, but with the 'Address' section expanded. The form now includes the following additional fields:

- Flat / Door / Building\* (text input)
- Road / Street / Block / Sector (text input)
- PIN Code\* (text input)
- District Office\* (text input)
- Area / Locality\* (text input)

The 'Country\*' dropdown remains set to 'India'. The 'Cancel', 'Save Draft', and 'Preview' buttons are still present at the bottom of the form. The system tray at the bottom shows '30°C Cloudy', taskbar icons, and the date '28-07-2022'.

Flat / Door / Building \*  
 Road / Street / Block / Sector  
 PIN Code \*  
 Post Office \*  
 Area / Locality \*  
 District \*  
 State \*  
 Verification

**Step 16:** Lastly, the Verification needs to be provided and the TRC needs to be attached before submitting.

Please note the following points for the attachment to be uploaded:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

Verification

I do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Tax residence certificate \*

**Note:**  
 1. Size of each attachment should not exceed 5MB.  
 2. All the attachments together cannot exceed 50MB.  
 3. All the attachments should be in pdf and zip format only.

IP Address  
 Place \*  
 Date  
 28-Jul-2022