

FORM NO. 41

[See rule 75(1)]

Information to be provided under section 159(8)

Part A: Particulars of the Applicant			
1.	Name:	<i>(refer Note 1)</i>	
2.	Address:	<i>(refer Note 2)</i>	
3.	Communication Address in India (if available):	<i>(refer Note 3)</i>	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
Part B: Residential Information			
7.	Tax Year:		
8.	Status:	<i>(refer Note 4)</i>	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	<i>(refer Note 5)</i>	
10.	Tax Identification Number (TIN) in country/region of residence:	<i>(refer Note 6)</i>	
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:		
13.	Copy of the certificate referred to in section 159(8):	<i>Upload the copy as Annexure</i>	

Declaration

I _____ (Name of assessee) with _____ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of _____ (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

Verification

I _____ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.

- a) The non-resident can click on the 'Register' option on the e-filing portal, i.e., <https://www.incometax.gov.in/iec/foportal>
- b) Under the 'others' category, there is an option to choose '*non-residents not having a PAN and not required to have a PAN*'.
- c) Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.
- d) The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.
- e) The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.
- f) Lastly, the non-resident will need to upload certain documents like its TRC, address proof, identification proof, and any other document if required.
- g) Once registration is complete, for filing Form 41, the non-residents must digitally sign the form using DSC depending on the profile of the non-resident. Thus, the authorized person for the non-resident must obtain a DSC in India and digitally sign the form to complete the submission. or non-residents. For non-residents registering without PAN, the OTP is sent to the phone number and email for verification.