**Annexure V**

Steps for filing e-Form 10F

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| * **Non-Residents having Indian PAN** |

1. Click on the link- <https://www.incometax.gov.in/iec/foportal/>
2. Login to the income tax portal using the login credentials
3. If don't have login, then first register on Income tax portal (For Process of Registration refer IT manual in below link) <https://www.incometax.gov.in/iec/foportal/help/register-for-efiling-company>
4. After Login register principal officer/ Director/ authorize representative DSC in my profile (For process of Registration of DSC refer IT manual in below link) <https://www.incometax.gov.in/iec/foportal/help/how-to-register-e-filing-dsc>
5. Go to Dashboard and Click on tab E-File > select Income Tax Forms>File Income Tax Form
6. Click on the tab “Persons not dependent on any Source of Income (Source of Income not relevant)”
7. Select Form 10F and select the assessment year for which it is required to be filed, click on continue.
8. Fill the required details and upload latest & valid “Tax Residency Certificate” in pdf file
9. Click on preview and check the details
10. Submit the form and verify it with DSC (Digital Signature Certificate)
11. Download electronically filed Form 10F: Click on tab E-File > select Income Tax Forms>View Filed Forms>Select Form 10F

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| * **Non-Residents not having Indian PAN** |

**Procedure for registration in Indian Income Tax Portal:**

1. The non-resident can click on the ‘**Register**’ option on the e-filing portal, i.e., <https://www.incometax.gov.in/iec/foportal>
2. Under the ‘**others**’ category, there is an option to choose ‘**non-residents not having a PAN and not required to have a PAN**‘.
3. Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.
4. The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.
5. The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.
6. Lastly, the non-resident will need to upload certain documents like its TRC, address proof, identification proof, and any other document if required.
7. Once the non-resident is registered on the portal, they can file Form 10F electronically using digitally signature. Thus, the authorized person for the non-resident must obtain a DSC in India and digitally sign the e-form 10F.

**Steps for Electronic Form 10F:**

1. Click on link <https://www.incometax.gov.in/iec/foportal/>
2. Login to the income tax portal using the login credentials
3. After Login register principal officer/ Director/ authorize representative DSC in my profile (For process of Registration of DSC refer IT manual in below link) <https://www.incometax.gov.in/iec/foportal/help/how-to-register-e-filing-dsc>
4. Go to Dashboard and Click on tab E-File > select Income Tax Forms>File Income Tax Form
5. Click on the tab “Persons not dependent on any Source of Income (Source of Income not relevant)”
6. Select Form 10F and select the assessment year for which it is required to be filed, click on continue.
7. Fill the required details and upload latest & valid “Tax Residency Certificate”
8. Click on preview and check the details
9. Submit the form and verify it with DSC (Digital Signature Certificate)
10. Download Electronically filed Form 10F: Click on tab E-File > select Income Tax Forms>View Filed Forms>Select Form 10F