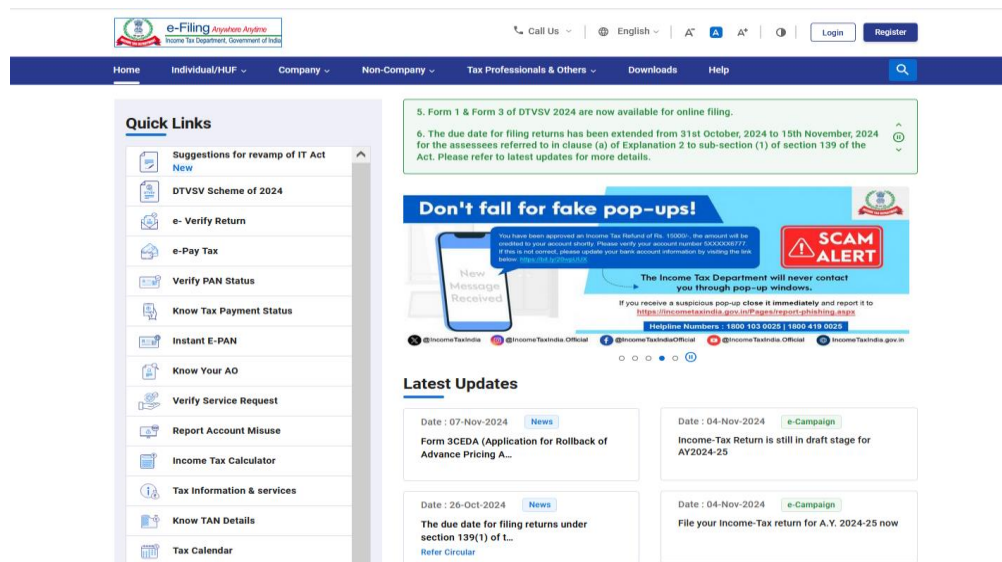


Steps to file application for Form 10F online on Income Tax Portal

- I. For Non-resident holding PAN – Refer Page# 1
- II. For Non-resident not holding and not required to hold PAN – Refer Page# 12

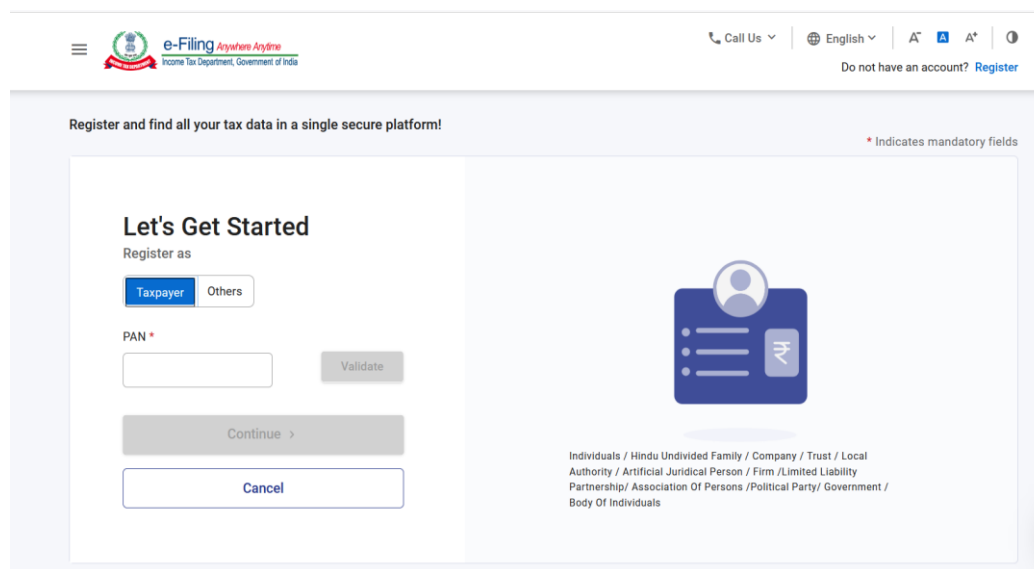
For Non-resident having PAN

Step 1: Visit the official Income Tax e-Filing portal: <https://www.incometax.gov.in/iec/foportal/>



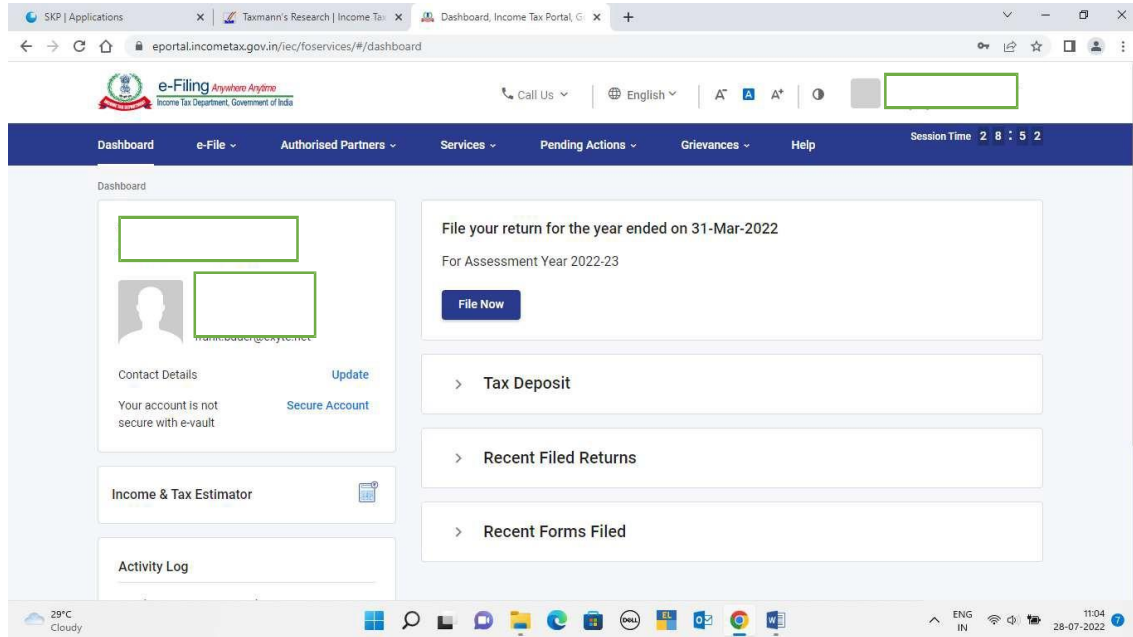
The screenshot shows the official Income Tax e-Filing portal. The header includes the 'e-Filing Anywhere Anytime' logo, a 'Call Us' button, language selection (English), font size options, and 'Login' and 'Register' buttons. The main navigation bar lists categories: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A 'Quick Links' sidebar on the left lists various services like 'Suggestions for revamp of IT Act', 'DTVSV Scheme of 2024', 'e-Verify Return', 'e-Pay Tax', 'Verify PAN Status', 'Know Tax Payment Status', 'Instant E-PAN', 'Know Your AO', 'Verify Service Request', 'Report Account Misuse', 'Income Tax Calculator', 'Tax Information & services', 'Know TAN Details', and 'Tax Calendar'. The main content area features a green notice about Form 1 & Form 3 of DTVSV 2024, a blue 'Don't fall for fake pop-ups!' warning with a 'SCAM ALERT' icon, and a 'Latest Updates' section with four news items dated from 04-Nov-2024 to 07-Nov-2024.

Step 2: Register as Taxpayer and Fill required details (Name, Address, E-mail ID, Phone Number, Password etc.) and create Login by giving OTP's received on E-mail and Phone.

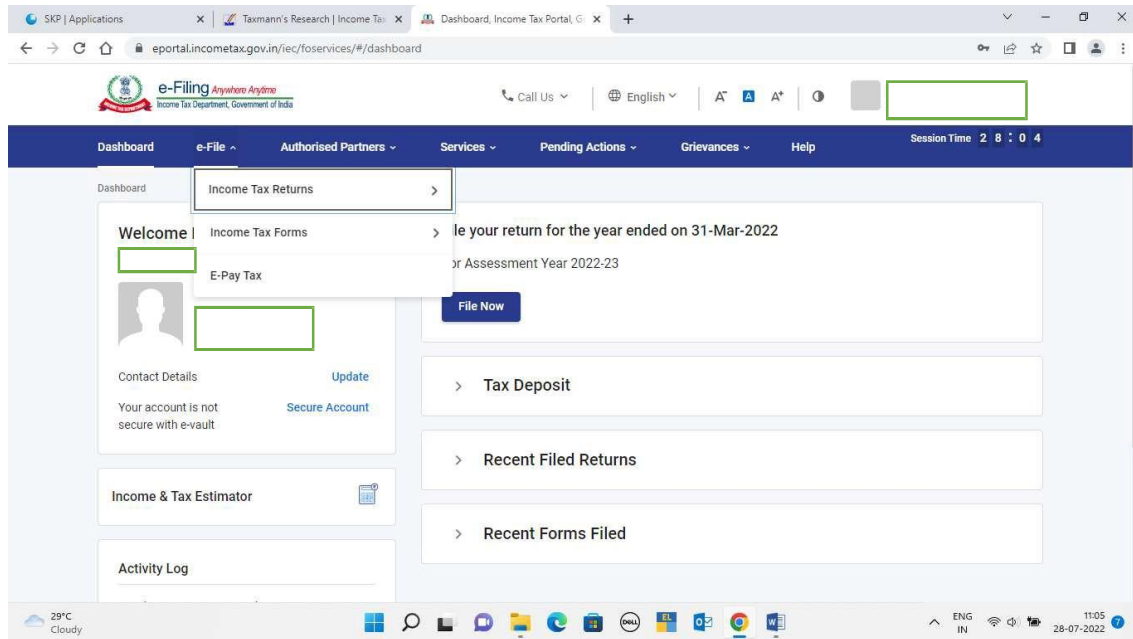


The screenshot shows the 'Let's Get Started' registration page. It features a 'Register as' section with 'Taxpayer' and 'Others' buttons. Below this is a 'PAN *' field with a 'Validate' button. A 'Continue >' button is positioned below the PAN field, and a 'Cancel' button is at the bottom. To the right, there is a graphic of a person's profile with a rupee symbol. At the bottom right, a list of eligible entity types is provided: 'Individuals / Hindu Undivided Family / Company / Trust / Local Authority / Artificial Juridical Person / Firm / Limited Liability Partnership / Association Of Persons / Political Party / Government / Body Of Individuals'. A note at the top right states '* Indicates mandatory fields'.

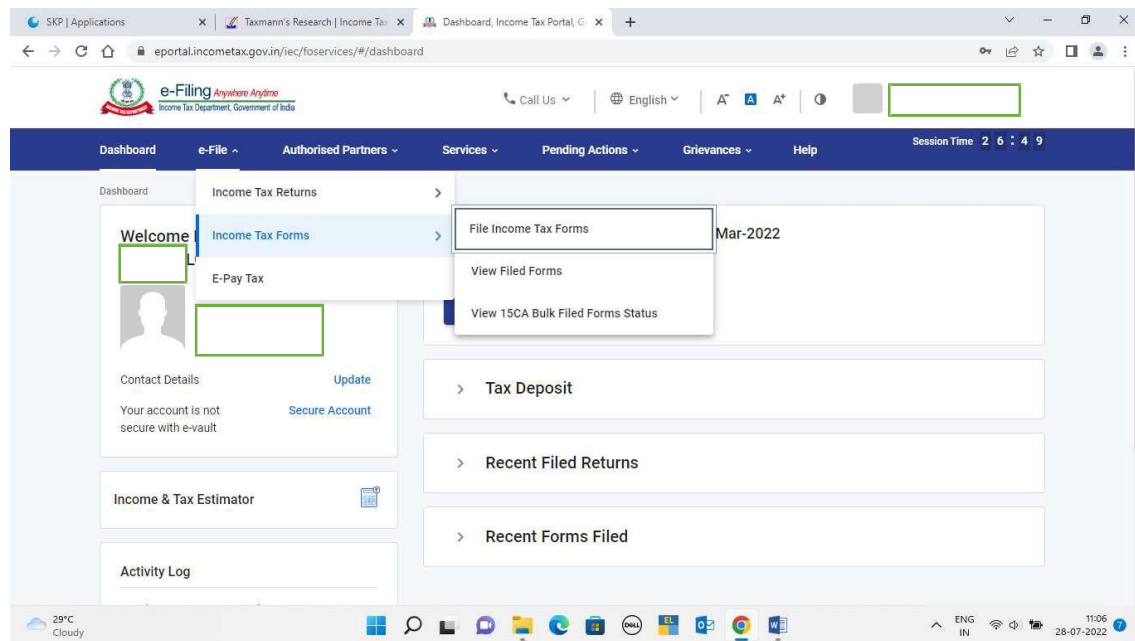
Step 3: Login with your credentials on portal



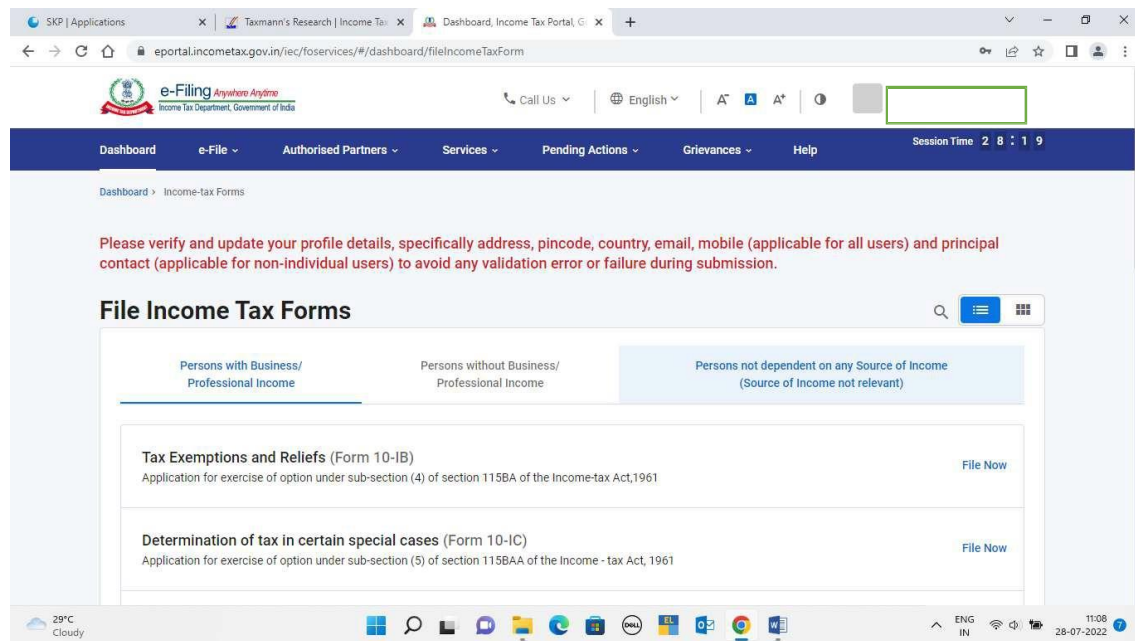
Step 4: From dashboard, select E-file tab and then select Income Tax Forms.



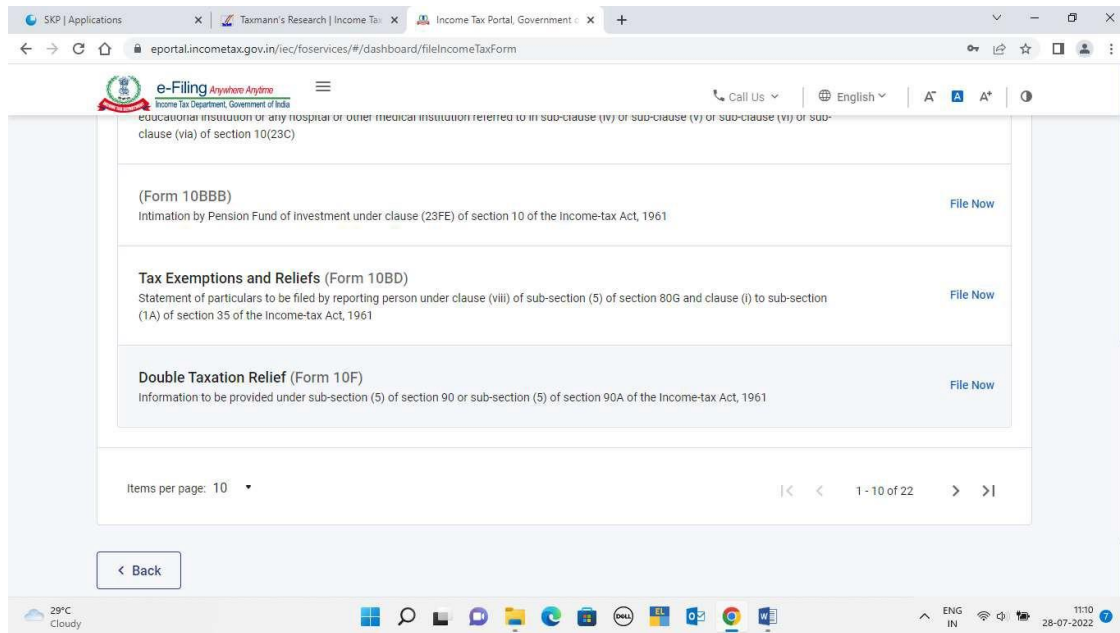
Step 5: Select the option "File Income Tax Forms"



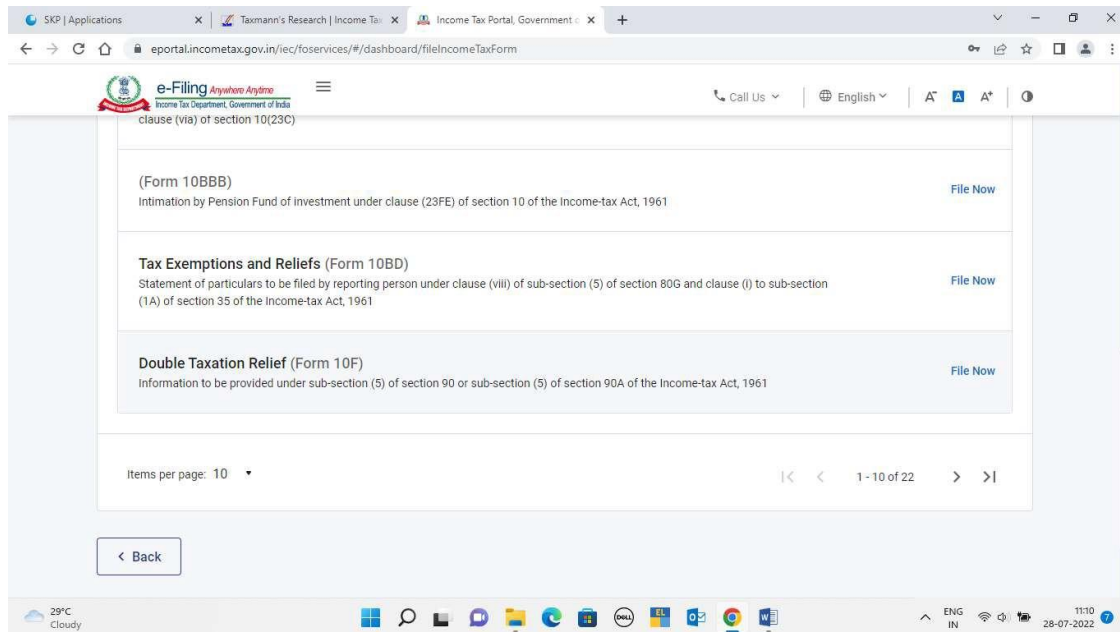
Step 6: Once the page for this option is displayed, kindly select 3rd tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



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



Step 7: Click on File Now



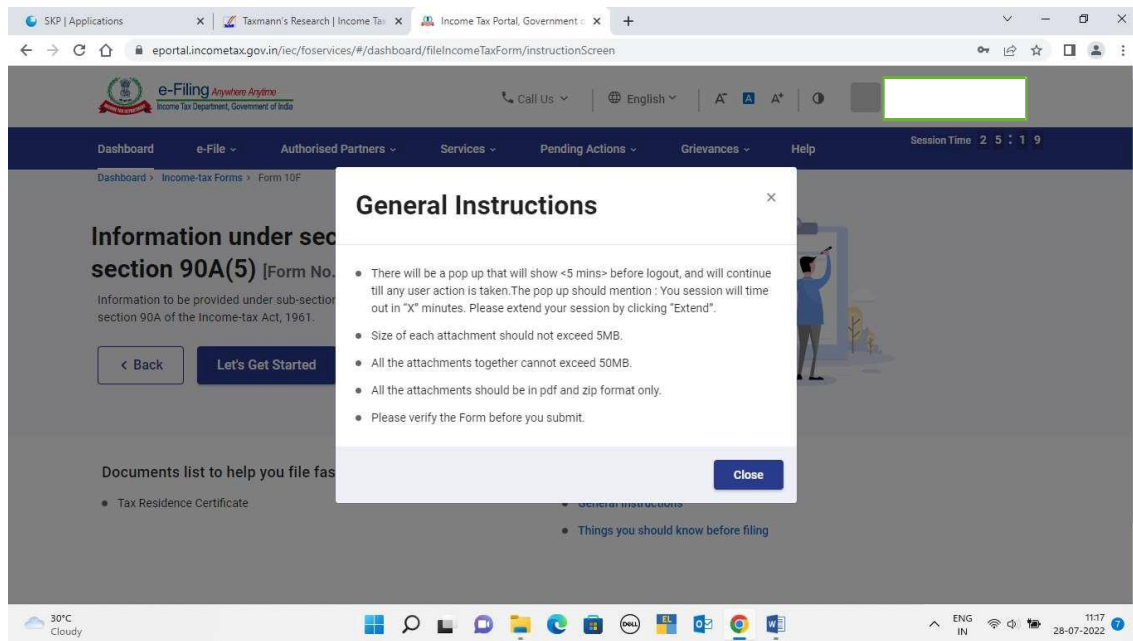
Step 8: From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the Income Tax Portal. The page includes a header with the e-Filing logo and navigation links. 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.) (with a dropdown menu set to 2022-23). A 'Continue' button is at the bottom right. A sidebar on the right lists 'Relevant Section and Rule' with links for Section 90, Section 90A, and Rule 21AB. The bottom of the page shows a Windows taskbar with various application icons and a system tray with weather and time information.

Step 9: Here, it's important to note that the Tax Residency Certificate should be handy to assist you file the form efficiently

The screenshot shows the 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the Income Tax Portal, specifically the instruction screen. The page includes a header with the e-Filing logo and navigation links. The main content area contains a large illustration of a person standing next to a large screen displaying a document. Below the illustration, there are two sections: 'Documents list to help you file faster' which includes a link for 'Tax Residence Certificate', and 'Instructions' which includes links for 'General Instructions' and 'Things you should know before filing'. A 'Let's Get Started' button is prominently displayed. The bottom of the page shows a Windows taskbar with various application icons and a system tray with weather and time information.

Further, before clicking on “Let’s get started tab”, please read the Instructions as well as things you should know before filing



Now, the form filing process shall start

Step 10: Request you to update the details of Authorized signatory for non-individual entities.

Information under section 90(5) or section 90A(5) [Form No. 10F]

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 sub-rule (1) of rule 21A B.

* Indicates mandatory fields

I of Shri

son daughter

In the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of

for the purposes of sub-section(5) of

[< Cancel](#) [Save Draft](#) [Preview](#)

Step 11: 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 are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows 'portal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main form area is titled 'Nature of information'. It contains a dropdown menu with 'Select' as the current selection. Below this, there is a text input field for 'of Shri'. An error message in a red box states: 'Error: Please select an option from the drop down menu.' Below the error message, there is a text input field for 'In the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of'. Below this, there is a dropdown menu with 'Select' as the current selection. Below the dropdown menu, there is a text input field for 'for the purposes of sub-section(5) of'. Below this, there is a text input field for 'Nature of information'. Below the text input field, there is a text input field for '(i) Status (individual, company, firm etc.) of the assessee *'. Below the text input field, there is a text input field for 'Company'. At the bottom of the form, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The footer shows the system clock as 11:20 on 28-07-2022.

Step 12: 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. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows 'portal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main form area is titled 'Nature of information'. It contains a dropdown menu with 'Select' as the current selection. Below this, there is a text input field for 'of Shri'. Below the text input field, there is a text input field for 'In the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of'. Below this, there is a dropdown menu with 'Select' as the current selection. Below the dropdown menu, there is a text input field for 'for the purposes of sub-section(5) of'. Below this, there is a text input field for 'Nature of information'. Below the text input field, there is a text input field for '(i) Status (individual, company, firm etc.) of the assessee *'. Below the text input field, there is a text input field for 'Company'. Below the text input field, there is a text input field for '(ii) Permanent Account Number'. Below the text input field, there is a text input field for '(iii) Country or specified territory of incorporation or registration *'. Below the text input field, there is a text input field for 'Select'. Below the text input field, there is a text input field for '(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 *'. At the bottom of the form, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The footer shows the system clock as 11:27 on 28-07-2022.

Step 13: In Point (iii) from the dropdown select country/territory of incorporation or registration

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India

e-Filing Anywhere Anytime
Income Tax Department, Government of India

(ii) Permanent Account Number
AAJCM2214Q

(iii) Country or specified territory of incorporation or registration *

Select

Afghanistan
Aldland Islands
Albania
Algeria
American Samoa
Andorra

(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 *

(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

From * to *

01-Apr-2021 31-Mar-2022

< Cancel Save Draft Preview

Step 14: 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.

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e-Filing Anywhere Anytime
Income Tax Department, Government of India

(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 *

(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

From * to *

01-Apr-2021 31-Mar-2022

(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

Country *

Select

< Cancel Save Draft Preview

Step 15: 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 for the Income Tax Department, Government of India. The user is on the 'File Income Tax Form' page. The form is for a resident of India, as indicated by the 'Government of the country or the specified territory of which the assessee claims to be a resident' field. The form is for the period from 01-Apr-2021 to 31-Mar-2022. The address field is currently empty, and the user is prompted to fill it in the next step.

Government of the country or the specified territory of which the assessee claims to be a resident *

(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

From * 01-Apr-2021 to * 31-Mar-2022

(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

Country * Select

Flat / Door / Building * Road / Street / Block / Sector

< Cancel Save Draft Preview

Step 16: In Point (vi), fill your address of the country/territory outside India during the period of TRC

The screenshot shows the e-Filing portal interface for the Income Tax Department, Government of India. The user is on the 'File Income Tax Form' page. The form is for a resident of India, as indicated by the 'Government of the country or the specified territory of which the assessee claims to be a resident' field. The form is for the period from 01-Apr-2021 to 31-Mar-2022. The address field is currently empty, and the user is prompted to fill it in the next step.

(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

Country * Select

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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Income Tax Department, Government of India

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Post Office * Area / Locality *

District * State *

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

Name Permanent Account Number

Address

Country *

< Cancel Save Draft Preview

30°C Cloudy | ENG IN | 11:36 28-07-2022

Step 17: In Point 2, fill the address of Government from whom TRC is obtained

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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Income Tax Department, Government of India

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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

Name Permanent Account Number

Address

Country *

Flat / Door / Building * Road / Street / Block / Sector

PIN Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

30°C Cloudy | ENG IN | 11:39 28-07-2022

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows 'eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo, a 'Call Us' button, and language/zoom controls. The main form area contains several input fields: 'Flat / Door / Building *', 'Road / Street / Block / Sector', 'PIN Code *', 'Post Office *' (with a 'Select' dropdown), 'Area / Locality *' (with a 'Select' dropdown), 'District *' (with a 'Select' dropdown), and 'State *' (with a 'Select' dropdown). Below these fields is a 'Verification' section. At the bottom of the form, there are three buttons: '< Cancel', 'Save Draft', and 'Preview'. The Windows taskbar at the bottom shows the date as 28-07-2022 and the time as 11:39.

Step 18: 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.

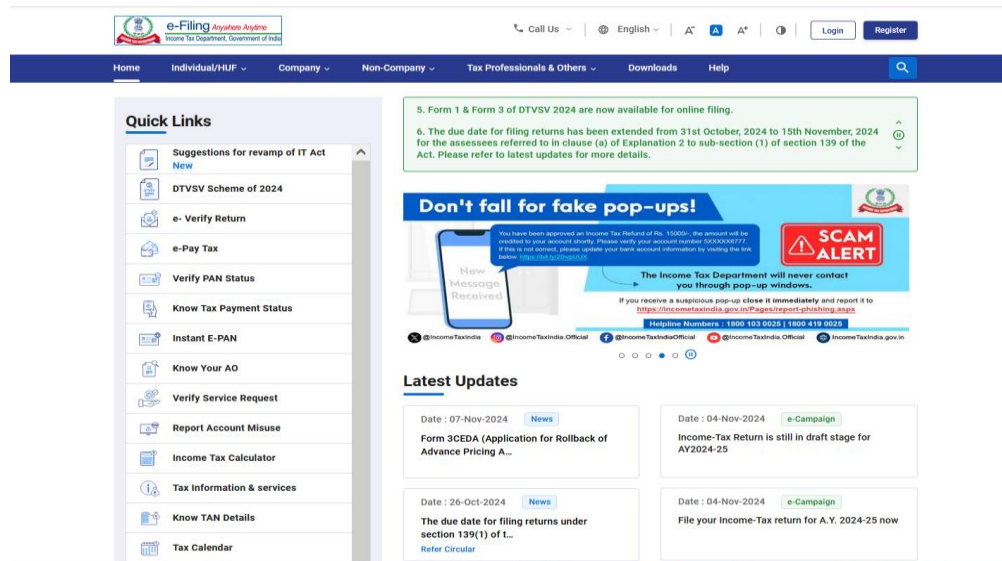
This screenshot shows the 'Verification' section of the e-Filing portal. It includes a checkbox with the text: 'I, [redacted] do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.' Below this is the 'Tax residence certificate *' section with an 'Attach File' button. A blue box contains a 'Note:' with the same three points as in the previous block. At the bottom, there are input fields for 'IP Address' (with a green border), 'Place *', and 'Date' (pre-filled with '28-Jul-2022'). The bottom of the form features '< Cancel', 'Save Draft', and 'Preview' buttons. The Windows taskbar at the bottom shows the date as 28-07-2022 and the time as 11:42.

Step 19: Once Form 10F is available for download on the Income Tax Portal after the successful filing of the application, follow the steps below to proceed with downloading it:

1. Log in to the e-Filing portal using user ID (**PAN**) and password.
2. On the Dashboard, click on 'e-file tab'.
3. On 'e-file tab' click on 'Income Tax Forms'.
4. On 'Income Tax Forms' click on 'View Filed Forms'
5. On the 'View Filed Forms' page, all the filed-forms will be able to view with the form status as 'accepted' or 'rejected'.
6. Click on the 'Form 10F' to view.
7. For the selected Form 10F, the Assessment Year in which the Form 10F is filed is displayed with a download option
8. Click on Download to begin downloading the form / receipt / attachments submitted along with Form 10F.

For Non-resident not holding PAN or not required to hold PAN

Step 1: Visit the official Income Tax e-Filing portal: <https://www.incometax.gov.in/iec/foportal/>



Step 2: Register as Others and choose category as 'Non-Residents not holding and not required to hold a PAN'.

The screenshot shows the 'Let's Get Started' registration page. It has a header with the 'e-Filing Anywhere Anytime' logo, language options, and a 'Register' button. The main content area is titled 'Register and find all your tax data in a single secure platform!'. Below this, there's a 'Register as' section with two buttons: 'Taxpayer' and 'Others'. The 'Others' button is selected. Below this is a 'Category' dropdown menu with the option 'Non-Residents not holding and not req...' selected. There are 'Continue >' and 'Cancel' buttons. On the right side, there's a graphic of a person with a document and a rupee symbol, and text indicating that the user can be a Chartered Accountant / External Agency / Tax Deductor and Collector / e-return Intermediary / TIN 2.0 Stakeholders. A note at the bottom right states '* Indicates mandatory fields'.

Step 3: Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.



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Income Tax Department, Government of India

[Skip to main content](#)

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LoginRegister

Basic DetailsKey Person DetailsContact DetailsAttachments

Category of Taxpayer *

☐ Individual ☐ Other than Individual

Full Name *

Date of Incorporation *

Tax Identification Number * 

Country of Residence *

Please Note

Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.

< Back

Continue >

Step 4: The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

[Skip to main content](#)

Call Us  English  

LoginRegister

Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section.

* Indicates mandatory fields

Basic DetailsKey Person DetailsContact DetailsAttachments

Full Name of key person *

Date Of Birth *

Tax Identification Number of key person *

Designation *

< Back

Continue >

29°C Cloudy



ENG IN

11:05 28-07-2022

Step 5: The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.



[Skip to main content](#)

Call Us 

English 

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Login

Register

Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section.

* Indicates mandatory fields

Basic Details

Key Person Details

Contact Details

Attachments

Primary Mobile Number *



Primary Email ID * 

Email

Secondary Mobile Number *



Secondary Email ID *

Email

Primary Mobile Number Belongs to *

Primary E-Mail ID belongs to *

Secondary Mobile Number belongs to Key Person

Secondary Email ID belongs to Key Person

 Please Note

On click of "Continue" different OTPs will be sent on Primary Mobile Number and Email Id for verification

Note: When registering on the Income Tax portal, OTPs may not be delivered to international mobile numbers. In such cases, non-resident should provide an Indian mobile number for registration. Please note that the OTP issue is specific to the Income Tax portal, and the tax team does not have visibility over it. For further assistance, non-resident can use the help option on the Income Tax portal or consult with their tax advisor.



[Skip to main content](#)

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English 

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Login

Register

Email

Key Person

Postal Address Details

Country *

INDIA

Flat/ Door/ Building *

Road/ Street/ Block/ Sector

Pincode *

Post Office *

Area/ Locality *

Town/City/District *

State *

Step 6: Lastly, the non-resident will need to upload certain documents like TRC, address proof, identification proof, and any other document if required.

The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The user is on the 'Registrating as - Non-Residents not holding and not required to have pan.' page. The page has a header with a menu icon, the e-Filing logo, and links for 'Skip to main content', 'Call Us', 'English', and 'Login/Register' buttons. The main content area has a title and a note: 'Please provide required details for each section.' Below this is a progress bar with four steps: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments' (which is the current step). A note specifies: 'Note: Only .pdf files. 5mb max file size'. There are four upload sections, each with an 'Attach File' button: 'ID Proof *', 'Address Proof *', 'Copy of The Tax Residency Certificate (TRC) *', and 'Optional Attachment'. Each section has an information icon (i). At the bottom, there are 'Back' and 'Continue' buttons.

Registrating as - Non-Residents not holding and not required to have pan.

Please provide required details for each section. * Indicates mandatory fields

Progress: Basic Details Key Person Details Contact Details Attachments

Note: Only .pdf files. 5mb max file size

ID Proof * (i)	Address Proof * (i)
Attach File	Attach File
Copy of The Tax Residency Certificate (TRC) * (i)	Optional Attachment (i)
Attach File	Attach File

[< Back](#) [Continue >](#)

Step 7: Once Form 10F is available for download on the Income Tax Portal after the successful filing of the application, follow the steps below to proceed with downloading it:

1. Log in to the e-Filing portal using user ID (**NR number**) and password.
2. On the Dashboard, click on 'e-file tab'.
3. On 'e-file tab' click on 'Income Tax Forms'.
4. On 'Income Tax Forms' click on 'View Filed Forms'
5. On the 'View Filed Forms' page, all the filed-forms will be able to view with the form status as 'accepted' or 'rejected'.
6. Click on the 'Form 10F' to view.
7. For the selected Form 10F, the Assessment Year in which the Form 10F is filed is displayed with a download option
8. Click on Download to begin downloading the form / receipt / attachments submitted along with Form 10F.