

1 FORM NO. 15H				
[See section 197A(1C) and rule 29C]				
Declaration under section 197A(1C) of the Income-tax Act, 1961 to be made by an individual who is of age of sixty years or more claiming certain income without deduction of tax.				
PART - I				
1] Name of the Assessee (Declarant):		2] Permanent Account number		3] Date of Birth <sup>2</sup> (DD/MM/YYYY)
Status			Residential Status	
			Tax resident in India	
4] Previous year <sup>3</sup> for which declaration is being made		5] Flat / Door / Block No.:		6] Name of Premises:
2023-24				
7] Road / Street / Lane :	8] Area / Locality :	9] Town / City / District:	10] State :	
11] PIN CODE	12] Email	13] Telephone No (with STD Code) and Mobile Number		
14(a) Whether Assessed to tax <sup>4</sup>		Yes		<b>No</b>
14(b) If yes, latest AY for which assessed				
15] Estimated income for which declaration is made		16] Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>		
17] Details of Form No. 15H other than this form filed during the previous year, if any <sup>6</sup>				
Total number of Form 15H filed		Aggregate amount of income for which Form No. 15H filed		
18] Details of income for which declaration is filed				
S. No	Identification number of relevant investment / account, etc <sup>7</sup>	Nature of Income	Section under which tax is deductible	Amount of income
1		Dividend	Section 194	

### Declaration / Verification

I ..... do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including \*income/incomes referred to in column 15 \*and aggregate amount of \*income/incomes referred to in column 16 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31 March 2024 relevant to the assessment year AY 2024-25 will be nil.

Place:

Date:

\_\_\_\_\_  
Signature of the Declarant

\*Delete whichever is not applicable.



1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
3. The financial year to which the income pertains.
4. Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—
  - (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
  - (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.
9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.
10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 16.

1[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]