

FORM NO. 128		Application for issuance of certificate for lower/nil deduction of income-tax and lower collection of income-tax under section 395(1) and 395(3) of the Act					
(To be filed electronically by Person seeking certificate for no deduction of tax or deduction or collection of tax at a lower rate)							
PART - A							
Tax Year	20__ – 20__						
1.	Details of Applicant						
(a)	Name					(refer Note 1)	
(b)	Address					(refer Note 2)	
(c)	Status					(refer Note 3)	
(d)	Permanent Account Number						
(e)	Residential Status					(refer Note 4)	
(f)	E-mail id						
(g)	Contact Number					Country Code	Number
PART – B							
2. Application filed by: (Radio Button)		<input type="radio"/> Registered non-profit organization <input type="radio"/> Specified Entity referred to in section 263(9)(c) <input type="radio"/> Person carrying on business or profession <input type="radio"/> Persons other than the above					
3.	Details of Request						
<p>I do hereby request that a certificate may be issued to: (tick as applicable)</p> <p><input type="checkbox"/> the person responsible for paying income/sum to me with deduction of income-tax at a lower rate or without deduction of income-tax. The details of these are mentioned in Annexure I.</p> <p><input type="checkbox"/> me since I do not have the details of the payer, to receive income/sum with deduction of income-tax at a lower rate. The relevant information is included in Annexure II.</p> <p><input type="checkbox"/> the person responsible for paying income/sum to me for receiving the income/sum with deduction of income-tax at a lower rate or without deduction of income-tax. The details are specified in Annexure-I. [Applicable for Registered non-profit organization & Specified Entity referred to in section 263(9)(c)]</p> <p><input type="checkbox"/> to me for receiving the income/sum with deduction of income-tax at a lower rate. The details are specified in Annexure- II. [Applicable for Registered non-profit organization & Specified Entity referred to in section 263(9)(c)]</p> <p><input type="checkbox"/> the Seller/Lessor/Licensor to collect income tax at a lower rate at the time of debit of such amount to my account or receipt thereof from me. The specific details are provided in Annexure III.</p>							
PART – C							
4.	Details of existing tax liabilities (as on date of filing of application)						
Sl. No.	Liability under the Act	Tax Year	Amount (Advance tax/ Self-Assessment tax)	Amount payable but not paid, for which notice of demand under section 289 of the Act or under section 156 of the Income-tax Act, 1961,	Amount payable but not paid in capacity of deductor or collector which has become due	Total liability	Remarks, if any

				as the case may be, has been served			
			(A)	(B)	(C)	(A) + (B) + (C)	
1.	Income-tax Act, 2025						
2.	Income-tax Act, 1961						
5.	Particulars of income and other relevant details (for the relevant tax year)						
a)	Estimated total income (Attach computation)						
b)	Tax including interest payable on the Total income [referred to in 5(a)]						
c)	Income claimed to be exempt and not included in the Total income in 5(a). (Attach note giving reason for claiming such exemption)						
d)	Prepaid taxes (as per AIS):		(i) Advance Tax				
			(ii) Tax deducted at source				
			(iii) Tax collected at source				
e)	Details of return of income for four tax years preceding to the tax year:						
	Tax Year	Acknowledgement Number	Date of filing of return of income		Taxable Income	Tax Liability	
(i)							
(ii)							
(iii)							
(iv)							
* In case return is not filed for any of the preceding four tax years, attach computation of income for such year.							

PART – D Applicable in case of Registered Non-Profit Organisation or Specified entity referred to in rule 213

Declaration
<p>I having Permanent Account Number do hereby declare that:</p> <p><input type="checkbox"/> the applicant is registered vide certificate/registration number</p> <p><input type="checkbox"/> the applicant has furnished the returns of income for last four tax years for which such returns became due on or before the date on which the application under sub-rule (1) of Rule 213 is made.</p> <p><input type="checkbox"/> the applicant being a specified entity referred in Rule 213 is approved for the purpose of exemption from Income-tax.</p> <p><input type="checkbox"/> the incomes/sum referred to in this form are not includible in the total income of any other person under sections 96 to 99 of the Act.</p> <p>Place: Signature</p>

Date:

Name:

PART – E

Applicable in case of Person other than person mentioned in Part-D

Declaration

I having Permanent Account Number do hereby declare that:

- ☐ the applicant has furnished the returns of income for last four tax years for which such returns became due on or before the date on which the application under sub-rule (1) of **Rule 213** is made.
- ☐ the incomes/sum referred to in this form are not includible in the total income of any other person under sections 96 to 99 of the Act.

Place:

Signature

Date:

Name:

PART – F

Verification

I, _____ (full name), having PAN _____ in the capacity of _____ (designation) solemnly declare that the information given above is true to the best of my knowledge and belief and no relevant information has been concealed.

Signature

Date

Address

ANNEXURE - I

[Relevant for tax deduction at source]

Please furnish following particulars in respect of the incomes/sum for which the certificate is sought

Sl. No.	Section under which tax at source is liable for deduction	Table Sl. No. under which tax at source is liable for deduction	TAN/PAN of the Payer	Estimated amount of income/sum to be received during the tax year	Requested Rate of Deduction (refer Note 5)
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE - II

[Relevant for tax deduction at source]

Please furnish following particulars in respect of the incomes/sum for which the certificate is sought
(Please upload a note justifying the issue of certificate under sub-rule 9 of **Rule 213**)

Sl. No.	Section under which tax at source is liable for deduction	Table Sl. No. under which tax at source is liable for deduction	Estimated amount of income/sum to be received during the tax year	Requested Rate of Deduction (refer Note 5)
(1)	(2)	(3)	(4)	(5)

ANNEXURE -III

[Relevant for tax collection at source];

Please furnish following particulars in respect of amount receivable for which the certificate is sought

Sl. No.	Section under which tax at source is liable for collection	Table Sl. No. under which tax at source is liable for collection	TAN of the Seller/ Lessor/ Licensor	Estimated amount to be debited/paid during the tax year	Requested Rate of Collection
(1)	(2)	(3)	(4)	(5)	(6)

Date.....

Signature.....

Place.....

Notes:

- In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
- The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
- Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
- Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.

5. Fill '0' where requested rate of deduction is Nil.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.