

**FORM NO. 26Q**

<sup>1</sup>[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 194R, 194S, 197A, 206AA, 206AB and rule 31A]

**Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary for the quarter ended.....(June/September/December/March).....(Financial Year)]**

**1. (a)** Tax Deduction and Collection Account Number (TAN)

**(b)** **[Permanent Account Number or Aadhaar Number]** [See Note 1]

**(c)** Financial Year

**(d)** Has the statement been filed earlier for this quarter (Yes/No)

**(e)** If answer to (d) is "Yes", then Token No. of original statement

**(f)** Type of [*Deductor/Payer*] (See Note 2)

**2. Particulars of the [*Deductor/Payer*]**

**(a)** Name

**(b)** If Central/State Government Name (See Note 3) 



  
 AIN Code of PAO/TO/CDDO

**(c)** TAN Registration No.

**(d)** Address

Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	

<sup>1</sup> Substituted by the Income-tax (Nineteenth Amendment) Rules, 2022, w.e.f. 1-7-2022.



**5. [Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)]**

**Verification**

I,....., hereby certify that all the particulars furnished above are correct and complete.

Place: .....

Date: .....

.....

*Signature of the person responsible for deducting tax at source*

.....

*Name and designation of the person responsible for deducting tax at source*

**Notes:**

1. It is mandatory for non-Government [*Deductors/Payers*] to quote [*Permanent Account Number or Aadhaar Number*]. In case of Government [*Deductors/Payers*], “[*Permanent Account Number or Aadhaar Number*] NOT REQD” should be mentioned.
2. Please indicate Government [*Deductor/Payer*] or non-Government [*Deductor/Payer*].
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of [*Deductor/Payer*] or person responsible for deduction of tax.
5. Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of ‘Fee’ (column 404)
6. In column 406, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other [*Deductors/Payers*] to write the exact amount deposited through challan.
7. In column 407, Government [*Deductors/Payers*] to write “B” where TDS is remitted to the credit of Central Government through book adjustment. Other [*Deductors/Payers*] to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, *i.e.* 408, 409, 410 should be exactly the same as available at Tax Information Network.
9. In column 411, mention minor head as marked on the challan.

2[ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line-item in Table at Sl. No. 4 of main Form 26Q)

Details of amount paid/credited during the quarter ended... (dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

Sl. No.	Deductee /payee reference number provided by the deductor/payer, if available	Deductee /payee code (01-Company 02-Other than company)	PAN of the deductee /payee	Name of the deductee /payee	Section code (See Note 17)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by the first proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs 1 crore for cases covered by sub-clause (a) of clause (ii) of first proviso to section 194N	Amount of cash withdrawal in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to section 194N	Total tax deducted	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[420]	[421]	[422]	[423]
1														
2														
3														
Total														

Reason for non-deduction / lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 16)	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction / lower deduction	If section code 94B-P is selected, then provide				If section code 94R-P is selected, then provide				If section code 94S-P is selected, then provide			
		Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
[424]	[425]	[426A]	[426B]	[426C]	[426D]	[427A]	[427B]	[427C]	[427D]	[428A]	[428B]	[428C]	[428D]


**Verification**

I, ....., hereby certify that all the particulars furnished above are correct and complete.

Place: .....

.....  
Signature of the person responsible for deducting tax at source

Date: .....

.....  
Name and designation of the person responsible for deducting tax at source

**Notes:**

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
2. Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28<sup>th</sup> June 2002 or Board Circular No. 11 of 2002 dated 22<sup>nd</sup> November 2002 or Board Circular No. 18/2017 dated 29<sup>th</sup> May 2017.
6. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
7. Write "T" if no deduction is on account of deductee or payee being transporter. PAN of deductee or payee is mandatory [section 194C(6)].
8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under fourth proviso to section 194N.
11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
12. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
13. Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section 194A.
14. Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.
15. Write "<sup>1</sup>[U]" if the deduction is on higher rate in view of section 206AB for non-filing of return of income.
16. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193
194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
Proviso to section 194B	Winnings from lotteries and crossword puzzles where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	94B-P
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA

194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J(a)	Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center (@2%)	94J-A
194J(b)	Fee for professional service or royalty etc. (@10%)	94J-B
194K	Income in respect of units	94K
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA(a)	Certain income in the form of interest from units of a business trust to a resident unit holder	4BA1
194LBA(b)	Certain income in the form of dividend from units of a business trust to a resident unit holder	4BA2
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N
First proviso to section 194N	Payment of certain amounts in cash to non-filers	94N-F
194-O	Payment of certain sums by e-commerce operator to e-commerce participant	94O
194P	Deduction of tax in case of specified senior citizens	94P
194Q	Payment of certain sums for purchase of goods	94Q
194R	Benefits or perquisites of business or profession*	94R
First Proviso to sub-section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released*	94R-P
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons*	94S
Proviso to sub-section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released*	94S-P

\* Note:— In relation to section 194R and section 194S, the changes shall come into effect from 1<sup>st</sup> July, 2022.]