

## List of Requirements for filing Indian Income Tax Return : -

### General : -

1. **Photocopy of Latest PAN Card ;**
2. **Latest Contact Details viz email ID , Cell No , Res Tel No .**
3. Details of Change of name , Change of address , if any ;
4. **Photocopy of a Blank Cheque of the Account to be declared in the Income Tax Return , irrespective of whether there is a claim of Refund or not .** ( Name of the Bank , Name of the Branch , Type of Account , Account Number , MICR Code of the Bank ) ;
5. Photocopy of the Acknowledgement of the Return of the preceding year , in case we have not filed your return ;
6. Photocopies of the Bank Accounts ( Savings Account , Savings Plus , Quantum Deposit Account . Smart Save Account , Current Account , Overdraft Account , Cash Credit Account , Non Resident External Account ( NRE ) , Non Resident Ordinary Account ( NRO ) , Foreign Currency Non Resident Account ( FCNR ) , Resident Foreign Currency Account ( RFC ) etc **Pass Book / Bank Statement with the details of Deposits , Withdrawals marked thereon** , other supporting documents etc .
7. Details of the Receipts , Payments , Deposits , Withdrawals & Transfers to / from the Bank Accounts in the format attached herewith .

### Salary Income

1. Original Salary Certificate ( Form 16 ) ;
2. Annexure to Salary Certificate ( Form 12BA ) ;
3. Details of Exemptions claimed u/s 10 viz House Rent Allowance ( HRA ) , Medical Reimbursement , Leave Travel Allowance ( LTA ) etc .
4. Copies of vouchers , letters of reimbursement of expenses claimed from employer .
5. Documents of Retirement Benefits viz PF Withdrawal , Gratuity , Leave Salary , Super Annuation etc
6. Proof of Pension Income viz Pension A/c Pass Book , Pension certificate etc
7. In case your Gross Salary exceeds Rs. 10.00 lacs and / or the " Income from Other Sources " exceeds Rs. 10,000/= , it is advisable to compile a Statement of Affairs / Balance Sheet and file the Return of Income accordingly .

### House Property Income / Loss

1. Details of Rent Income with copies of Rent / Lease / Live and Licence Agreements etc, if any ;
2. Photocopy of Municipal Tax Receipt ;
3. Photocopies of Society Bills With Break up for Municipal Tax Payments ;
4. Photocopies of Housing Interest Certificates ;

### Business

1. Trial Balance / Balance Sheet and Profit & Loss A/c along with schedules for the year end ;
2. Data CD in case the Books of accounts are maintained on the Computer.
3. Photocopies of Bills of Additions to Fixed Assets during the year ;
4. Photocopies of Challans of Statutory Dues viz Profession Tax Self Employed , Profession Tax Employees , Service Tax , Sales Tax , Value Added Tax , Provident Fund ( PF ) , Family Pension Fund ( FPF ) , Employees State Insurance Corporation Fund ( ESIC ) , Bonus , Tax Deducted at Source ( TDS ) etc .
5. Statements of Secured / Unsecured Loans from Banks / Financial Institutions ;
6. Bank Reconciliation Statement ;
7. Summary of Sales , Services , Purchases , VAT Collected , Service Tax Collected , VAT Credit , Service Tax Input Credit etc .
8. Bill wise List of Debtors and Creditors ;
9. Summary of Partners Capital Account in Partnership Firms ;
10. Foreign Remittance Advice's viz Western Union Money Transfer , TT , MT , email etc
11. In case you want us to compile the Trial Balance / Balance Sheet and Profit & Loss Account ie Books of Accounts , all the records pertaining to your business transactions shall be required viz Sales Bills File , Purchase Bills File , Debit Notes File , Credit Notes File , Cash Expenses File , Expenses Payable File , Cheque Payment File , Bank Statements , Cheque Counterfoils , Pay in Slips , Credit Card Statement etc .

### Capital Gains ( Shares , Mutual Funds etc )

1. Details of Capital Gains / Losses earned / incurred during the year in respect of sale of Shares , Mutual Funds etc ;

2. Photocopies of Bills / Broker Notes of Purchase / Sale of Shares , Mutual Funds etc ;
3. Statement of Accounts of the Brokers / Service Providers ;
4. Copy of the Demat Accounts / Unit Statements ;
5. Certificate of payment of Security Transaction Tax ( STT ) in Form No. 10DB , issued by the broker through which the transactions are entered into ;

### **Capital Gains ( Immovable Property etc )**

1. Photocopy of Agreement of Original Purchase of the property along with proof of payment of Stamp Duty , Receipt of Registration and Registration Certificate – usually the last two pages of the agreement which contain the details of the parties to the transaction along with photographs ;
2. Photocopy of Agreement of Sale of the property along with proof of payment of Stamp Duty , Receipt of Registration and Registration Certificate – usually the last two pages of the agreement which contain the details of the parties to the transaction along with photographs ;
3. Photocopy of Agreement of Purchase of the new property , if any , along with proof of payment of Stamp Duty , Receipt of Registration and Registration Certificate – usually the last two pages of the agreement which contain the details of the parties to the transaction along with photographs ;
4. Photocopies of the Bills of any major additions / alterations / repairs done on the old / new premises ;
5. Photocopy of the Loan Sanction letter , if any ;
6. Photocopy of investments in Capital Gain Bonds ;
7. Photocopy of Statement of Account of Capital Deposit A/c ;

### **Other Sources**

1. Details of Income from Bank Interest – SB , Bank Interest – RD , Bank Interest – FD , Interest on Bonds , Interest on Debentures , Interest on Company FD ,
2. Details of Family Pension Received , with documentary proof ;

### **Exempt Incomes**

1. Details of Gifts ( Gift Deed ) from specified relatives ;
2. Details of Dividends , Mutual Funds ;
3. Details of Interest on PPF a/c , PPF Account Pass Book ;
4. Details of Agriculture Income , along with 7/12 Extract of the agriculture land ;
5. Details of Foreign Remittances of Non Residents , with Foreign Remittance Certificate ( FRC ) ;
6. LIC Maturity Letter ;
7. Documents of Retirement Benefits viz PF Withdrawal , Gratuity , Leave Salary , Super Annuation etc

### **Investments**

1. Photocopies of all the Investments made during the year viz. Public Provident Fund ( PPF ) , Unit Linked Insurance Plan ( ULIP ) , National Savings Certificates ( NSC ) , Kisan Vikas Patra ( KVP ) , National Savings Scheme ( NSS ) , Bonds , Postal MIS Accounts , Postal RD Accounts Other Postal Deposits , Fixed Deposits , Recurring Deposits , Shares , Mutual Funds , etc. along with details of income received therefrom .
2. Photocopies of all the Investments made in the name of the minor children and dependent Spouse viz PPF , ULIP , NSC , NSS , IDBI , ICICI , KVP , Postal Deposits , Fixed Deposits , Shares , Mutual Funds etc. along with details of income received there from .

### **Deductions**

1. Photocopies of Expenses on Tuition Fees at School for children ;
2. Photocopies of Life Insurance Premium ( LIP ) Receipts ;
3. Photocopies of Mediclaim Receipts ;
4. Original Receipts of Donation ;

### **Non Residents**

1. Details of arrival and departure in India during the Financial Year ;
2. Photocopies of Pass Port / CTC / PIO Card for dates of Arrival and Departure in India ;
3. Photocopy of Employment Agreement with Foreign Employer ;
4. Details of Foreign Remittances of Non Residents , with Foreign Remittance Certificate ( FRC ) ;
5. Foreign Remittance Advice's viz Western Union Money Transfer , TT , MT , email etc

### **Tax Payments**

1. Original TDS Certificate from Salary ;

2. Original TDS Certificates on Business Income ;
3. Original TDS Certificates on Other Sources Income ;
4. Original Advance Tax Challans ;
5. Original Self Assessment Tax Challans ;
6. Original Form No. 10 DB ( for credit of Securities Transaction Tax – STT ) .

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### **Draft Format of Receipts and Payments : -**

Name of the Assessee	:	x	Bank	:	
Previous Year	:	31-Mar-14	Branch	:	
Asst Year	:	2014-15	Type of Account	:	
			Account No	:	

### Receipts and Payments Account ( Detailed )

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