FORM NO. 96

[See rule 158]

Application for Allotment of Permanent Account Number

[For an Entity incorporated outside India / an Unincorporated Entity formed outside India]

Sr. No.	PART A - Personal Information

1. Name

2. Date of Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons

D D M M Y Y Y Y

3. Taxpayer Identification Number (**TIN**) in the Country of Residence

4. Office Address

Flat/Door/Building

Road/Street/Block/Sector

Post Office

Area/Locality/Town/City

District

State | Country/Region | PIN / ZIP CODE

5. Communication Address

Flat/Door/Building

Road/Street/Block/Sector

Post Office

Area/Locality/Town/City

District

State | Country/Region | PIN / ZIP CODE

6. Status *(select one as applicable)*

Tick Hindu Undivided Family | Tick Company | Tick Firm | Tick Association of Persons, whether incorporated or not

Tick Body of Individuals, whether incorporated or not | Tick Local Authority | Tick Artificial Judicial Person

Tick Government | Tick Trust | Tick Limited Liability Partnership

7. Registration Number *((for Company, Firm, Limited Liability Partnership, Association of Persons, Body of Individuals , Artificial Juridicial Person and Trust), if any)*

8. Contact Details

(i) Mobile Number — Country Code | Mobile Number

(ii) Email ID

(iii) Landline No. with Country/ ISD Code and Area/STD Code (if any) — Country/ISD Code | Area/STD Code | Landline Number

PART B- Source of Income

9. Source of Income *(select one or more)*

Tick Salary | Tick Income from Business/Profession | Tick Income from House Property

Tick Capital Gains | Tick Income from Other Sources | Tick No Income

PART C - Assessing Officer (AO Code)

10. Assessing Officer (AO Code)

(i) Area Code | (ii) AO Type

(iii) Range Code | (iv) AO No.

Part D- Representative Assessee (RA) /Authorized Representative (AR)

11. RA / AR Name

First Name

Middle Name

Last Name

12. Permanent Account Number *(if any)*

13. Aadhaar Number (*if Permanent Account Number is not available*)

14. RA / AR Address

Flat/Door/Building

Road/Street/Block/Sector

Post Office

Area/Locality/Town/City

District

State | Country/Region | PIN / ZIP CODE

15. Contact Details

(i) Mobile Number | Country Code | Mobile Number

(ii) Email ID

(iii) Landline No. with STD Code (*if any*) | STD Code | Landline Number

PART E- Declaration by Applicant or by Representative Assessee/Authorized Representative on behalf of the Applicant

16. Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Incorporation/Agreement/Partnership or Trust Deed/Formation of Body of Individuals or Association of Persons of the Applicant

Tick (i) Proof of Identity Tick (ii) Proof of Address Tick (iii) Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons

17. Documents submitted as Proof of Identity, Proof of Address of Representative Assessee/Authorized Representative

Tick (i) Proof of Identity Tick (ii) Proof of Address

Verification & Declaration

a. I , ……..…., in the capacity of ….....……..(Representative Assessee/Authorized Representative) do hereby declare that what is stated above is true to the best of my knowledge and belief.

b. I declare that the applicant does not possess Permanent Account Number and shall be liable for legal consequences under Income-Tax Act, 2025 if this declaration is found to be incorrect.

Designation…....

Place……

Date…....

(Signature /Left Hand Thumb Impression of Applicant or Representative Assessee or Authorized Representative)

Name: _____

Designation: _____

Notes:

1. In S.No. 1, the name shall be provided in full.
2. 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
3. In S.No. 6, please select status as applicable :
   i) Hindu Undivided Family
   ii) Company
   iii) Firm
   iv) Association of Persons, whether incorporated or not
   v) Body of Individuals, whether incorporated or not
   vi) Local Authority
   vii) Artificial Judicial Person
   viii) Government
   ix) Trust
   x) Limited Liability Partnership
4. In Part D, it is mandatory to provide details of Representative Assessee (RA) /Authorized Representative (AR) having Indian address (except FPIs). FPIs can provide foreign address. Foreign Portfolio Investors can provide Foreign Passport if PAN and Aadhaar is not available.
5. Please refer to the instructions (as specified in Rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
6. With respect to S.No. 16 & 17, following documents shall be provided as annexures (as applicable), namely:

Annexure	Particulars
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons

7. Some of the information in the form would be pre-filled to the extent possible.
8. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

GUIDELINES FOR FILLING FORM No. 96 (For an Entity Incorporated outside India / an Unincorporated Entity formed outside India)

a) Form to be filled legibly in BLOCK LETTERS and preferably in **BLACK INK**. **Form should be filled in English only.**
b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
c) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or an Oath Commissioner or a Gazetted Officer under official seal and stamp.
d) At the time of applying for PAN, the applicant shall submit Proof of Identity (PoI), Proof of Address (PoA), and Proof of Date of Incorporation (PoDoI). The prescribed documents are mentioned in sub-rule (8b) of Rule 158 of Income Tax Rules, 2026.
e) Providing Identity proof and Address proof of Representative Assessee/Authorized Representative are mandatory.
f) Further instructions for filling up Form No. 96 (Non-Individual) are as below:

S. No.		
	Part A: Personal Information	
1	**Name**	**Non-Individuals should write their full name starting from the first block. If the name is longer, it can be continued in the space provided.** **a) For example, XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED should be written as:** X Y Z D A T A C O R P O R A T I O N (I N D I A) P R I V A T E L I M I T E D **b) For example, MANOJ MAFATLAL DAVE HUF should be written as:** M A N O J M A F A T L A L D A V E H U F i) In Case of Company, the name should be provided without any abbreviations. For example, different variations of "Private Limited" viz. Pvt Ltd, Private Ltd, Pvt Limited, P. Ltd, P. Ltd., P Ltd. are **not** allowed. It should be written as Private Limited. (ii) In case of sole proprietorship concern, the proprietor should apply PAN in his/her own name. (iii) Name should **not** be prefixed with any title such as M/s etc.
2	**Date of Incorporation /Agreement /Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons**	Date cannot be a future date. Date: 2nd August 1975 should be written as: D D M M Y Y Y Y 0 2 0 8 1 9 7 5 Relevant date for different categories of applicants is: Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/registration; HUFs: Date of creation of HUF.
3	**Taxpayer Identification Number (TIN) in the Country of Residence**	**It is a mandatory field. If TIN is not available, other Business/Corporate Identification number to be provided in the TIN field along** with copy of the self-attested document.
4	**Office Address**	It is a mandatory field.
5	**Communication Address**	It is a mandatory field. If the communication address is different from the office address, proof of the communication address must be submitted. PAN card will be dispatched to the communication address.
6	**Status**	It is mandatory to select one of the options as applicable.
7	**Registration Number**	Registration Number is mandatory for Company and Limited Liability Partnership.
8	**Contact Details**	a) It is mandatory for the applicants to mention their "Landline Number" and "e-mail id". b) Mobile Number should include Country Code and Landline Number (if any) should include Country/ISD Code and Area/STD Code. (i) Mobile Number 9102511111 of United Kingdom should be written as: Country Code: 4 4 — Mobile Number: 9 1 0 2 5 1 1 1 1 1 Where '44' is the Country Code of United Kingdom. (ii) Email ID: - (iii) Landline Number 020 23555705 of London, United Kingdom should be written as: Country/ISD Code: 4 4 — Area/STD Code: 0 2 0 — Landline Number: 2 3 5 5 5 7 0 5 Where '44' is the ISD Code and '020' is the STD Code of London, United Kingdom.
	Part B: Source of Income	
9	**Source of Income**	It is mandatory to select at least one of the options, as mentioned in the form. In case of multiple sources of income, more than one option can be selected.
	Part C: Assessing Officer (AO Code)	
10	**AO Details**	AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or IT PAN Service Centers managed by UTIITSL/Protean or UTIITSL website www.utiitsl.com or Protean website www.tinpan.proteantech.in
	Part D: Representative Assessee (RA)/Authorized Representative (AR)	
	This column should be filled in by Representative Assessee/Authorized Representative as specified under the Income-Tax Act, 2025.	
11	**Representative Assessee/ Authorized Representative Name**	RA/AR name to be filled as First Name / Middle Name / Last Name.
12	**Permanent Account Number (if any)**	PAN of Representative Assessee/Authorized Representative is to be given.
13	**Aadhaar Number/Foreign Passport**	Aadhaar number is mandatory, if PAN of Representative Assessee/Authorized Representative is not available. In case of FPIs, Foreign Passport number can be given if PAN and Aadhaar are not available.
14	**Address of Representative Assessee/Authorized Representative**	It is **mandatory** to provide details of Representative Assessee/Authorized Representative having **Indian address** (except FPIs). FPIs can provide foreign address.
15	**Contact Details of Representative Assessee/Authorized Representative**	All contact details of Representative Assessee/Authorized Representative are mandatory.