

(on the letterhead of the shareholder)

**Declaration under section 390(6) of the Income-tax Act, 2025 read with
Rule 203(2) of the Income-tax Rules, 2026**

Date: _____

To

Folio No./ Demat Account No.: _____

Name of the shareholder : _____

PAN : _____

Dear Sir/Madam,

Re: Declaration under section 390(6) of the Income-tax Act, 2025 and Rule 203(2) of the Income-tax Rules, 2026 for providing credit of taxes deducted at source to other person for the tax year 2026-27 (ending on March 31, 2027).

Declaration

I/We, <NAME OF RECIPIENT OF DIVIDEND>, having registered office at <ADDRESS OF RECIPIENT> and PAN <PAN OF RECIPIENT>, are holding <NUMBER OF SHARES > shares of your company and entitled to dividend declared by you of Rs. <INSERT AMOUNT OF DIVIDEND>. In this regard, we declare and state as under –

- The aforesaid dividend income belongs to and is assessable (taxable) in the hands of our <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE>, who are the actual holders and beneficial owners of the shares, and accordingly, the same has been transferred to the respective < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account by us. Accordingly, the Tax Deducted at Source (“TDS”) credit is to be reflected by your Company in the name of < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in accordance with Rule 203(2) of the Income-tax Rules, 2026 (“the Rules”).

- List of the < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in whose favour TDS is to be reported on the Dividend Income received in tax year 2026-27 in accordance with Rule 203(2) of the Rules is as follows

Sr No	Name of the Actual/beneficial Owner	PAN or the declaration /documents provided at time of Dividend distribution	Address	Email Address	Dividend Amount (Gross Amount)	Number of shares	Tax Deducted and Deposited on Dividend	Reason for giving credit

- I/We, < NAME OF THE RECIPIENT>, undertake that we will not claim credit of any TDS on the aforesaid amount of dividend transferred to the < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account for tax year 2026-27 and the above person would be entitled to claim the same.
- We request you to kindly furnish information to the Income Tax Department in your return of TDS to correctly reflect the TDS in the name of the aforementioned persons instead of us. Thus, the TDS Credit on the dividend would appear in the name of the aforesaid person in their respective Form 168 on the income tax portal and necessary TDS certificate would be issued in their favour.

*I/We hereby confirm that the declarations made above are complete, true and bona fide.

Yours faithfully,

For < **NAME OF RECIPIENT**>

<Insert Signature>

Authorized Signatory

< **Name/designation**>

Email address: < **Please insert**>

Contact Number: < **Please insert**>