

RESIDENTS

Category	Documents Required
Individual	<p>For proof of identity: Copy of school leaving certificate or matriculation certificate or degree of a recognised educational institution or depository account or credit card bank account or water bill or ration card or property tax assessment order or passport or voter identity card or driving license or certificate of identity signed by a Member of Parliament or Member of Legislative assembly or Municipal Councilor or a Gazetted Officers,as the case may be.</p> <p>For Proof of Address : Copy of electricity bill or telephone bill or depository account or credit card or bank account or ration card or employer certificate or passport or voters identity card or property tax assessment order Legislative Assembly or Municipal Councilor or Gazetted Officer, as the case may be.</p> <p>Incase of a person being a minor, any documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity and address.</p>
HUF	For proof of identity and address, any document prescribed in the case of individuals in respect of Karta of the HUF
Company	Copy of Certificate or Registration issued by Registrar of Companies.
Firms	Copy of Certificate of Registration issued by the Registrar or Copy of Partnership Deed.
AOP(Trusts)	Copy of the Trust deed or Copy of Certificate of Registration Number issued by Charity Commissioners.
AOP/BOI/Local Authority/ Artificial Juridical Person	Copy of Agreement or Copy of Certificate or Registration Number issued by Charity Commissioners or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central or State Government Department establishing Identity and Address of such person.

NON RESIDENTS

Individual

1.	Indian citizen located outside India at the time of application
Proof of identity	Copy of passport
Proof of address	Copy of any of the following : <ul style="list-style-type: none">• Copy of passport• Copy of bank account in country of residence• Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.
2.	Foreign citizen located in India at the time of application
Proof of identity	Copy of any of the following : <ul style="list-style-type: none">• Copy of passport• Copy of Person of Indian Origin (PIO)card issued by government of India
Proof of address	Copy of any of the following : <ul style="list-style-type: none">• Copy of passport• Copy of bank account in India• Residential permit issued by the State Police Authorities• Registration certificate issued by the Foreigner's Registration Officer• Copy of Person of Indian Origin (PIO)card issued by government of India• Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.
3.	Foreign citizen located outside India at the time of application
Proof of identity	Copy of any of the following : <ul style="list-style-type: none">• Copy of passport• Copy of other national ID duly attested by Indian Embassy/High commission / Consulate / Apostille in the country where the applicant is located.• Copy of Person of Indian Origin (PIO)card issued by government of India

Proof of address	<p>Copy of any of the following :</p> <ul style="list-style-type: none"> • Copy of passport • Copy of other national ID duly attested by Indian Embassy/High commission / Consulate / Apostille in the country where the applicant is located • Copy of passport • Copy of Bank Account statement in country of residence, duly attested by India Embassy/High commission / Consulate / Apostille in the country where the applicant is located. • Copy of Person of Indian Origin (PIO) card issued by government of India • Copy of NRE Bank account statement showing at least two customer induced transactions in last six months period, duly attested by Indian Embassy/High commission or Consulate in the country where the applicant is located.
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Non-Individual (i.e. HUF, AOP, AOP(Trust), BOI, Local Authority, Company, Artificial Judicial Person(AJP))

Non-individual	
1	Having office of their own in India
HUF	Any document prescribed in the case of individuals in respect of Karta of HUF
Company	Copy of certificate of Registration issued by Registrar of firms or Copy of Partnership Deed
AOP (Trust)	Copy of Trust Deed or Copy of Certificate of Registration issued by Charity Commissioner.
AOP/BOI/Local Authority/AJP	Copy of Agreement or Certificate of Registration issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central State Government Department establishing identity and address of such person
2	Having office of their own in India
Proof of Identity & Address	<p>Copy of any of the following :</p> <ul style="list-style-type: none"> • Copy of registration in India • Copy of approval granted to set up office in India by Indian authorities • Registration certificate of their country duly attested by Indian Embassy/High Commission/Consulate/ Apostille in the country where applicant is located.

	<p>**Persons may additionally mention their own name and care of address of their tax consultant in India in representative assessee column for the purpose of communication address. This should be supported by an original Power of Attorney issued to the tax consultant by the entity and should be submitted alongwith the application. The power of attorney should be notarized/certified by Indian Embassy/High commission or consulate located in their country. It should specifically mention that the Indian tax consultant is authorized to accept notices on behalf of the foreign entity.</p>

****Non-resident non-individual registered outside India and requesting for communication address of the tax consultant in India should fill in its foreign address in the office address column and the name and address of the tax consultant may be filled in the column for the address of representative assessee(RA) as care of address. Application wherever RA has been mentioned, card will be dispatched to the address of RA even if the communication address is outside India.**