

**FORM NO.15H**

[See rule 29C(1A)]

**Declaration under sub-section (1C) of section 197A of the Income-tax Act, 1961, to be made by an individual who is of the age of sixty-five years or more claiming certain receipts without deduction of tax**

I ..... \*son/daughter/wife of ..... resident of ..... @ do hereby declare –

- 1. \*that the shares/ securities/sums, particulars of which are given in the Schedule below, stand in my name and are beneficially owned by me, and the dividend/ interest in respect of such \*securities/sums and/or income in respect of units is/are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961;

OR

\*that the particulars of my account under the National Savings Scheme and the amount of withdrawal are as per the Schedule below;

**SCHEDULE**

Description and details of investment	Amount invested	Date of *investment /opening of account	Estimated income to be received

- 2. that my present occupation is .....
- 3. that I am of the age of ..... years and am entitled to a deduction from the amount of income-tax on my total income referred to in section 88B;
- 4. that the tax on my estimated total income, including \*income/incomes referred to in the Schedule below computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on ..... relevant to the assessment year .....-..... will be nil;
- 5. that I have not been assessed to income-tax at any time in the past but I fall within the jurisdiction of the Chief Commissioner of Income-tax ..... or Commissioner of Income-tax .....

OR

that I was last assessed to income-tax for the assessment year ..... by the Assessing Officer ..... Circle/Ward and the Permanent Account Number allotted to me is .....

- 6. that I \*am/am not resident in India within the meaning of section 6 of the Income-tax Act, 1961;

.....  
Signature of the declarant

**Verification**

I ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today, the ..... day of .....

Place .....

.....  
Signature of the declarant

Notes:

1. @ Give complete postal address.
2. The declaration should be furnished in duplicate.
3. \*Delete whichever is not applicable.
4. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction be punishable -
  - (i) in a case where tax sought to be evaded exceeds one lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
  - (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to three years and with fine.

**PART II**

[FOR USE BY THE PERSON TO WHOM THE DECLARATION IS FURNISHED]

1. Name and address of the person responsible for paying the income, mentioned in paragraph 1 of the declaration.
2. Date on which the declaration was furnished by the declarant.
3. Date of \*declaration, distribution or payment of dividend/withdrawal from account number .....under the National Savings Scheme.
4. Period in respect of which \*dividend has been declared/interest is being credited or paid/income in respect of units is being credited or paid
5. Amount of \*dividend/interest or income in respect of units/withdrawal from National Saving Scheme Account.
6. \*Rate at which interest or income in respect of units, as the case may be, is credited/paid.

Forwarded to the Chief Commissioner or Commissioner of Income-tax.....

Place .....

Date .....

.....  
Signature of the person responsible for paying  
the income referred to in Paragraph 1'.