**Form No. 26D**

**[**See Section 194d And Rule 37]

**Annual Return Of Deduction Of Tax From Insurance Commission Under Section 206 Of The Income-Tax Act, 1961, For The Year Ending 31st March……………………..,**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** (a) Tax deduction Account Number |  |  |  |  |  |  |  |  |  |  |  |  |
| (b) Permanent Account Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | | | | | | | | | | | | | | | | | | |  |
| **2.** Details of the person responsible for paying any income by way of remuneration or reward or commission for soliciting or procuring insurance business under section 194D : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Name/Designation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| (b) Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Flat/Door/Block No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Name of premises/Building |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Road/Street/Lane |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Area/Locality |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Town/City/District |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| State |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  | |  |  | |  |  | |  |  | |  |  |
| Pin Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | | | | | | | | | | | | | | | | | | | | | | | | |  |
| (c) Has address of the person responsible for paying any income by way of remuneration or reward or commission for soliciting or | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| procuring insurance business referred to in section 194D, changed since submitting the last return Tick b as applicable | | | | | | | | | | | | | | | | | Yes | | | |  | | | No | | |  | | |

**3.** Payments of income under section 194D made and tax deducted thereon :

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Payee | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Gross payment made during the year (Rs.) | |  |  | | --- | --- | | Total payment on which no tax deducted | | | Amount (Rs.) | No. of persons | | | Total payment on which tax deducted (Rs.) | |  |  |  | | --- | --- | --- | | Total amount of tax deducted | | | | Income-tax (Rs.) | Surcharge (Rs.) | Total (Rs.) | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | | | | | |
| 1. Companies |  |  |  |  |  |  |  |
| 2. Persons other than companies |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |

**4.** Details of tax paid to the credit of Central Government :

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| SI. No. | Challan number | Date of payment | Amount of tax paid (Rs.) | Name and address of bank |
| (1) | (2) | (3) | (4) | (5) |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  | Total |  |  |

**5.** Details of income referred to in section 194D credited/paid during the financial year and of tax deducted at source at the prescribed rates in force :

(a) In the case of income credited/paid to companies :

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of company | Address of company | Amount of commission credited/ paid (Rs.) | Date on which amount of commission credited or paid, whichever is earlier | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Tax deduction certificate number | Date of furnishing of tax deduction certificate to the company |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |

(b) In the case of income credited/paid to persons/payees other than companies :

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of person/ payee | Address of person/ payee | Amount of commission credited/ paid (Rs.) | Date on which amount of commission credited or paid, whichever is earlier | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Tax deduction certificate number | Date of furnishing of tax deduction certificate to the person/ payee |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |

**6.** Details of income, referred to in section 194D, which has been credited/ paid during the year and of tax deducted at source at a lower rate or no tax deducted in accordance with section 197:

(a) In the case of companies :

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of company | Address of company | Amount of commission credited/ paid (Rs.) | Date on which amount of commission credited or paid, whichever is earlier | Rate of deduction of tax (%) | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Assessing Officer's certificate reference number | Tax deduction certificate number | Date of furnishing of tax deduction certificate to the company |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |  |  |

(b) In the case of persons/payees other than companies :

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of person/ payee | Address of person/ payee | Amount of commission credited/ paid (Rs.) | Date on which amount of commission credited or paid, whichever is earlier | Rate of deduction of tax (%) | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Assessing Officer's certificate reference number | Tax deduction certificate number | Date of furnishing of tax deduction certificate to the person/ payee |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |  |  |

**Verification**

I,………………………., certify that all the particulars furnished above are correct and complete.

|  |  |  |
| --- | --- | --- |
| Place : | Name and signature of the person responsible for deducting tax at source |  |

|  |  |  |
| --- | --- | --- |
| Date : | Designation : |  |