

## Mandatory Fields in Form 27Q

### Basic Document Information

| Sl. No. | Field Name                                  | Description  |
|---------|---|--|
| 1       | PAN of Deductor                             | PAN of the person responsible for deduction of tax.                      |
| 2       | Name of Deductor                            | Name as per PAN records.   |
| 3       | Address of Deductor                         | Complete postal address including state and PIN code.                    |
| 4       | PAN of Deductee                             | PAN of payee/non-resident receiving payment.                             |
| 5       | Name of Deductee                            | Name of the non-resident deductee.                                       |
| 6       | Amount Paid/Credited                        | Total payment made or credited during the quarter.                       |
| 7       | Date of Payment                             | The date on which the payment was made/credited.                         |
| 8       | Nature of Payment                           | Description/nature of payment made to non-resident.                      |
| 9       | Rate at which TDS deducted                  | The applicable rate of tax deduction.                                    |
| 10      | Amount of TDS                               | Total tax deducted at source for the period reported.                    |
| 11      | Challan Details (if applicable)             | Challan serial no., BSR code, date of deposit, amount deposited.         |
| 12      | TAN of Deductor                             | Tax Deduction and Collection Account Number (TAN).                       |
| 13      | Quarter & Year                              | Financial quarter and year for which TDS statement is filed.             |
| 14      | Certificate Number (if lower/NIL deduction) | If certificate under section 197 is obtained for lower or NIL deduction. |

### Important Notes

- Ensure all mandatory fields are accurately filled to avoid form rejection.
- PAN and TAN must be valid and as per Income Tax Department records.
- Form 27Q is used for reporting TDS on payments other than salary to non-resident (not being a company), or to a foreign company.
- Incorrect or incomplete information may attract penal consequences.
- Submitting the form within the due date is essential to avoid late filing fees.