

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.