

Overview of Form 27Q Document Format

1. Basic Information

Field	Description
Name of Deductor	Full name of the deductor (organization or individual)
TAN	Tax Deduction and Collection Account Number of deductor
PAN of Deductor	PAN assigned to the deductor
Financial Year	The financial year for which tax was deducted
Quarter	Relevant quarter (Q1, Q2, Q3, Q4)
Category	Type of deductor (Government/Non-Government)

2. Deductee Details (Non-Residents)

Sl. No.	Deductee Name	PAN of Deductee	Nature of Payment	Date of Payment/Credit	Amount Paid/Credited	Tax Deducted	Tax Deposited
1	John Doe	ABCDE1234F	Royalty	2024-01-15	₹100,000	₹10,000	₹10,000
2	Jane Smith	WXYZ9876L	Interest	2024-03-10	₹200,000	₹20,000	₹20,000

3. Challan Details

BSR Code	Date of Deposit	Challan Serial No.	Amount
0123456	2024-01-20	1234	₹10,000
0654321	2024-03-12	5678	₹20,000

4. Verification

Field	Details
Name & Designation of Person Responsible	Arun Kumar, Accounts Manager
Place	Mumbai
Date	2024-03-31

Important Notes:

- Form 27Q is used for the quarterly statement of deduction of tax for non-residents and foreign companies (other than salary).
- The deductor must provide accurate PAN and TAN details to avoid rejection.
- TDS must be deposited within the specified timeline to avoid interest and penalties.

- The form is required to be filed electronically.
- Verification details must match with those registered with the tax authorities.