INCOME-TAX RULES, 1962

FORM NO. 61

[See sub-rule (1) of rule 114D]

Statement containing particulars of declaration received in Form No. 60

PART A: STATEMENT DETAILS

(This information should be provided for each statement submitted together)

A.1	**REPORTING PERSON DETAILS**											
A.1.1	Reporting Person Name											
A.1.2	Income-tax Department Reporting Entity Identification Number											
A.1.3	Registration Number											
A.2	**STATEMENT DETAILS**											
A.2.1	Statement Type			Insert 2 character code								
A.2.2	Statement Number											
A.2.3	Original Statement Id											
A.2.4	Reason for Correction		Insert 1 character code									
A.2.5	Statement Date											
A.2.6	Reporting Period											
A.2.7	Number of Reports											
A.3	**PRINCIPAL OFFICER DETAILS**											
A.3.1	Officer Name											
A.3.2	Officer Designation											
A.3.3	Address											
A.3.4	City / Town											
A.3.5	Postal Code											
A.3.6	State Code			Insert 2 character code								
A.3.7	Country Code			Insert 2 character code								
A.3.8	Telephone											
A.3.9	Mobile											
A.3.10	Fax											
A.3.11	Email											

B.1	REPORT NUMBER (To be provided for each person being reported)			
B.1.1	Report Serial Number			
B.1.2	Original Report Serial Number			
B.2	**PERSON DETAILS**			
B.2.1	Person Name			
B.2.2	Date of birth/Incorporation			
B.2.3	Father's Name (for individuals)			
B.2.4	PAN Acknowledgement			
B.2.5	Aadhaar Number			
B.2.6	Address			
B.2.7	City / Town			
B.2.8	Postal Code			
B.2.9	State Code			Insert 2 character code
B.2.10	Country Code			Insert 2 character code
B.2.11	Mobile/Telephone Number			
B.2.12	Estimated agricultural income			
B.2.13	Estimated non-agricultural income			
B.2.14	Remarks			
B.3	**FINANCIAL TRANSACTION SUMMARY**			
B.3.1	Transaction Date			
B.3.2	Transaction ID			
B.3.3	Transaction Type			Insert 2 character code
B.3.4	Transaction Amount			
B.3.5	Transaction Mode			Insert 2 character code

Instructions to Form 61

The requirement field for each data element indicates whether the element is validation or optional in the schema.

Validation	"Validation" elements MUST be present for ALL data records in a file and an automated validation check will be undertaken. The Sender should do a technical check of the data file content using XML tools to make sure all "Validation" elements are present and if they are not, the sender should correct the file. The Income-tax Department will also do so and if incorrect, will reject the file.
(Optional) Mandatory	(Optional) Mandatory data element is not required for schema

	validation but is required for reporting depending on availability of information or other factors. These elements may be present in most (but not all) circumstances, so the validation will be based rule based.
Optional	An optional element specified in form. May be reported if available.

Specific Instructions

S. No.	Element	Description	Requirement
A.1.1	Reporting Person Name	Complete name of the reporting person.	Validation
A.1.2	ITDREIN (Income-tax Department Reporting Entity Identification Number)	ITDREIN is the Unique ID issued by ITD which will be communicated by ITD after the registration of the reporting entity with ITD. The ITDREIN is a 16-character identification number in the format XXXXXXXXXX.YYYYY where XXXXXXXXXX is the PAN or TAN of the reporting entity and YYYYY is a sequentially generated number. The reporting Entity may use a dummy number (PAN+99999 or TAN+99999) till the ITDREIN is communicated.	Validation
A.1.3	Registration Number	This number is the registration number or any number used in correspondence with the regulator of the financial institution. This number will be used during verification of the registration of the reporting entity and in correspondence with the regulators.	(Optional) Mandatory
A.2.1	Statement Type	Type of Statement submitted. Permissible values are: NB – New Statement containing new information CB – Correction Statement containing corrections for previously submitted information TD - Test Data ND - No Data to report One Statement can contain only one type of Statement. Even if missing information has to be supplied, the complete report has to be submitted instead of an incremental report.	Validation

A.2.2	Statement Number	Statement Number is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular Statement being sent. The identifier allows both the sender and receiver to identify the specific Statement later if questions or corrections arise. After successful submission of the Statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the Statement Number and Statement ID. Example of the statement number is 2015/01.	Validation
A.2.3	Original Statement Id	Statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement. In case the Statement is new and unrelated to any previous Statement, mention '0' here.	Validation
A.2.4	Reason of Correction	Reason for revision to be stated when the original Statement is corrected. Permissible values are: A - Acknowledgement of original Statement had many errors which are being resolved B - Errors in original Statement are being corrected suo-motu C - The correction report is on account of additional information being submitted N - Not applicable as this is a new statement/test data/there is no data to report Z - Other reason	Validation
A.2.5	Statement Date	This identifies the date and time when the Statement was compiled. This element will be automatically populated by the host system. The format for use is YYYY-MM-DD hh:mm:ss. Fractions of seconds is not used. Example: 2016-03-15T09:45:30.	Validation
A.2.6	Reporting Period	This identifies the reporting period in YYYY-MM-DD format. For example, if reporting information for the declaration received between 01-04-2016 to 30-06-2016, the field would read, "2016-04-01 to 2016-06-30"	Validation
A.2.7	Number of Reports	Number of Reports contained in Part B of the Statement.	Validation

A.3.1	Designated Director/Nodal Officer Name	Name of the Designated Director or Nodal officer of the statement filer.	Validation
A.3.2	Designated Director/Nodal Officer Designation	Designation of the Designated Director or Nodal Officer in the organisation of statement filer.	Validation
A.3.3	Address	Complete address of the nodal officer consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
A.3.4	City Town	Name of City, Town or Village	Validation
A.3.5	Postal Code	In case of India, the 6 digit Pin code as India Posts has to be mentioned. In case of countries outside, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
A.3.6	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
A.3.7	Country Code	The Country Code as per ISO 3166 has to be mentioned. As IN for India. If Country Code is not available, use XX	Validation
A.3.8	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Validation
A.3.9	Mobile	Contact Mobile number. Please do not add "0" before the number	Validation
A.3.10	Fax	Fax number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
A.3.11	Email	E-mail of the nodal officer	Validation
Part B	Details of Financial Transactions	This part is to be reported for financial transactions	
B.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
B.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In	Validation

		case there is no correction of any report, mention '0' here.	
B.2.1	Person Name	Name of the individual or entity.	Validation
B.2.2	Date of birth/Incorpora tion	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available. The data format is DD/MM/YYYY Mandatory if valid PAN is not reported.	Validation
B.2.3	Father's Name (for individuals)	Name of the father.	Validation
B.2.4	PAN Acknowledge ment	If applied for PAN, the acknowledgement number for the same.	(Optional) Mandatory
B.2.5	Aadhaar Number	Aadhaar Number of the person.	(Optional) Mandatory
B.2.6	Identification type	The type of identification produced in support of identity. Permissible values are: 01-AADHAR card 02-Bank/Post office passbook bearing photograph of the person 03-Elector's photo identity card 04-Ration/PDS card bearing photograph of the person 05-Driving License 06-Passport 07-Pensioner Photo card 08-NREGS Job card 09-Caste or Domicile certificate bearing photo of the person 10-Certificate of identity/address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer as per annexure A prescribed in Form 49A 11-Certificate from employer as per annexure B prescribed in Form 49A 12-Kisan passbook bearing photo 13-Arm's license 14-CGHS/ECHS card 15-Photo identity card issued by the govt./PSU 16- Copy of trust deed or copy of certificate of registration issued by Charity Commissioner 17-Copy of Agreement or copy of certificate of registration issued by Charity commissioner or Registrar of Cooperative society or any other	Validation

		competent authority or any other document originating from any Central or State Government Department establishing identity and address of such person.	
B.2.7	Identification number	The Identification number of the document produced in support of identity	Validation
B.2.8	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
B.2.9	City / Town	Name of City, Town or Village	(Optional) Mandatory
B.2.10	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.2.11	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
B.2.12	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.2.13	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
B.2.14	Estimated agricultural income	Estimated agricultural income during the financial year	(Optional) Mandatory
B.2.15	Estimated non-agricultural income	Estimated non-agricultural income during the financial year	Validation
B.2.16	Remarks	Remarks or any other information	Optional
B.3.1	Transaction Date	Date of transaction. The data format is DD/MM/YYYY	Validation
B.3.2	Transaction ID	Unique ID to identify transaction, if any, maintained by the reporting person	(Optional) Mandatory
B.3.3	Transaction Type	Permissible values are: 01-Sale of immovable property 02-Purchase of immovable property 03-Sale of a motor vehicle 04-Purchase of motor vehicle	Validation

		05-Investment in Time deposit	
		06-Deposit in cash	
		07-Sale of securities	
		08-Purchase of securities	
		09-Opening an account (other than savings and time deposit)	
		10-Account with balance exceeding Rs. 50,000	
		11-Purchase of bank drafts or pay orders	
		12-Application for issue of a credit or debit card	
		13-Payment to hotel	
		14-payment in connection with travel to any foreign country	
		15-payment for purchase, or remittance outside India,	
		16-Payment to Mutual Fund for purchase of its units	
		17-Payment for acquiring shares	
		18-Payment for acquiring debentures or bonds	
		19-Payment as life insurance premium	
		20-Sale of shares of a company	
		21-Purchase of shares of company	
		22-Not classified above	
B.3.4	Transaction Amount	Amount of transaction as per registered deed. The amount should be rounded off to nearest rupee without decimal. If this amount is not in Indian Rupees, then convert to Indian Rupees.	Validation
B.3.5	Transaction Mode	Permissible values are: 01-Cash 02-Cheue 03-Card 04-Draft/Bankers Cheque 05-Online transfers 06-Others	Validation