

## FORM A

[Form of Return of total income and total world income] under sub-section (1) or sub-section (2) or sub-section (2A) of Section 22 of the Indian Income-tax Act, 1922 for persons who derive income from sources, including BUSINESS, PROFESSION or VOCATION.

Income-tax Year 19.....19.....

Name.....

Status (Whether individual, H.U.F. etc.).....

Address (Office).....

(Residence).....

## PART I.

Statement of total income and total world income during the previous year ended.....

| SOURCE OF INCOME  | Amount of income, Profits and Gains. | Tax already charged or deducted at source. | REMARKS.  |
|---|--------------------------------------|--|---|
| 1   | 2                                    | 3  | 4   |
| <p>Section A:—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.</p>                                    |                                      |  | <p><i>Section A.</i> If income arose in a Part B State or a merged territory, mention that State or territory, and if it was received in or remitted to another State that other State.</p> <p><i>Section B.</i> State if the income arose in a foreign country, mentioning the name of that country.</p> |
| <p>1. SALARIES.<br/>The total amount as detailed in Part VIA of the Return. Please attach detailed statement of monthly salary and tax deducted therefrom.</p>  |                                      |  |   |
| <p>2. INTEREST ON SECURITIES.<br/>Interest from which tax has been deducted.<br/>Interest which is tax free.</p>  |                                      |  |   |
| <p>3. PROPERTY.<br/>Total amount as detailed in Part VI of the Return.</p>  |                                      |  |   |
| <p>4. BUSINESS, PROFESSION OR VOCATION.<br/>(a) Profits &amp; gains detailed in Part IV of this Return.<br/>(b) Share of profits in a Regd. Firm.<br/>(c) Share of profits in an unregistered Firm or Association of persons.</p> |                                      |  |   |
| <p>5. OTHER SOURCES.<br/>Dividends from Companies (gross amount), Interest on Mortgages, Loans, fixed Deposits, Current a/cs etc.<br/>Ground Rents.<br/>Sources other than those mentioned above (give details).</p>              |                                      |  |   |
| <p>6. CAPITAL GAINS.<br/>Capital Gains as detailed in Part VII.</p>   |                                      |  |   |
| Total of Section A.   |                                      |  |   |



| SOURCE OF INCOME  | Amount of income,<br>Profits and Gains. | Tax already<br>charged or deduct-<br>ed at source. | REMARKS.<br><br>Section A. If income arose<br>in a Part B State or a<br>merged territory, mention<br>that State or territory, and<br>if it was received in or re-<br>mitted to another State<br>that other State.<br>Section B. State if the in-<br>come arose in a foreign<br>country, mentioning the<br>name of that country. |
|---|---|--|---|
| 1   | 2                                       | 3  | 4   |
| <p><b>Section B:—Income which accrued or arose OUT-<br/>SIDE THE TAXABLE TERRITORIES in the previous<br/>year.</b></p> <p>(a) NON-RESIDENTS should show full income<br/>(except foreign capital gains) in this Section<br/>as forming part of their TOTAL WORLD<br/>INCOME.</p> <p>(b) Persons ORDINARILY RESIDENT in the<br/>taxable territories should show their full<br/>income except in the case of 'salaries' charge-<br/>able to tax in the assessment year 1959-60<br/>in which case such income may be shown<br/>after deducting upto a maximum of Rs. 4,500/-<br/>out of income not remitted to the taxable<br/>territories. (If the amount deducted is less<br/>than Rs. 4,500/- it should be specified.)</p> <p>(c) Persons RESIDENT BUT NOT ORDINA-<br/>RILY RESIDENT should show only so much<br/>of the income—</p> <p>(i) as arises from a business controlled in<br/>India, or a profession or vocation set up<br/>in India; or</p> <p>(ii) as is actually received in or remitted to<br/>the taxable territories out of any other<br/>income.</p> <p>[Please state for each item the heading of the<br/>income as in Section A.]</p> <p>(1) .....</p> <p>(2) .....</p> <p>(3) .....</p>  |   |  |   |
| Total of Section B.   |   |  |   |
| <p><b>Section C:—NOT APPLICABLE IN THE CASE OF<br/>NON-RESIDENTS.</b></p> <p>REMITTANCES TO THE TAXABLE TERRI-<br/>TORIES out of Income which accrued or arose prior<br/>to the previous year and after the 31st day of March<br/>1933 or in the case of Capital Gains which accrued<br/>or arose after the 31st March, 1946, and before the<br/>1st April, 1948 and after the 1st day of April 1956.<br/>(If the remittance is out of Capital Gains charge-<br/>able to tax, please state this specifically).</p> <p>(a) Out of income which accrued or arose in the<br/>State of Jammu and Kashmir and—</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income but not<br/>actually charged to tax,</p> <p>(iii) was included in the total income and<br/>also charged to tax in the appropriate year.</p> <p>[Item (iii) is to be mentioned only but not to be<br/>added in the total income.]</p> <p>(b) Out of income which accrued or arose in a<br/>Part B State or merged territory or an erst-<br/>while Indian State, and</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income but not<br/>actually charged to tax,</p> <p>(iii) was included in the total income and<br/>also charged to tax but at a lower rate,</p> <p>(iv) was included in the total income and<br/>also charged to tax at full rate in the<br/>appropriate year.</p> <p>[Items (iii) and (iv) are to be mentioned only<br/>but not to be added in the total income.]</p> <p>(c) Out of income which accrued or arose in<br/>Chandranagore, and</p> <p>(i) was not taxed,</p> <p>(ii) was included in the total income and also<br/>charged to tax at full rate in the<br/>appropriate year.</p> <p>[Item (ii) is to be mentioned only but not to be<br/>added in the total income.]</p> <p>(d) Out of income which accrued or arose in a<br/>foreign country and</p> <p>(i) was not charged to tax on account of<br/>the deduction of Rs. 4,500/- or otherwise—<br/>and is not eligible for exemption under<br/>the fourth or fifth proviso to Sub-section<br/>(1) of Section 4 of Income-tax Act;</p> <p>(ii) was charged to tax or is eligible for<br/>exemption under the fourth or fifth<br/>proviso to Sub-section (1) of Section 4 of<br/>Income-tax Act.</p> <p>[Item (ii) is to be mentioned only but is not to<br/>be added in the total income.]</p> |   |  |   |
| Total of Section C.   |   |  |   |
| Total of Sections A, B & C.   |   |  |   |



| Source of Income.  | Particulars of items. | Amount<br>Rs. |
|--|-----------------------|---------------|
| <p>SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B &amp; C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—</p> <p>that the receipt is of a casual nature not arising from any business, profession, vocation or occupation or that it is exempt under any other provision of the Indian Income-tax Act; or</p> <p>that it is not accounted for in the books of account due to non-adjustment of accounts; or for any other reason.</p> | 1.                    |               |
|  | 2.                    |               |
|  | 3.                    |               |
|  | 4.                    |               |
|  | 5.                    |               |
|  | 6.                    |               |
|  | 7.                    |               |
|  | 8.                    |               |
| Total of Section D.  |                       |               |

## PART II.

Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable.

|   | Rs. |
|---|-----|
| 1. Earned income allowance under Section 15A.—  |     |
| 2. Sums deducted from salary payable by the Government and to which the first proviso to sub-section (1) of Section 7 of the Act Applies.   |     |
| 3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached).             |     |
| 4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925 applies (b) a recognised provident fund or (c) a provident fund established under the Employees Provident Fund Act, 1952 or (d) an approved superannuation fund and (e) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax. |     |
| 5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).  |     |
| 6. Interest on tax free securities.   |     |
| 7. Income from New Industrial undertakings exempt under Section 15-C.   |     |
| 8. Donations to charitable institutions and Funds.—Exempt under Section 15 B.   |     |
| 9. Other items, if any.   |     |
| Total.  |     |



**PART III.**

*Particulars required under Sub-Section (5) of Section 22 of the  
Income-tax Act, 1922.*

*(a) To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's return.*

Name in which the business, profession or vocation is carried on, or, in the case of a firm the firm's name.  
Principal place of the business, profession or vocation.  
Location and style of each branch.

- 1.
- 2.
- 3.

*(b) To be completed in the case of firms only.*

| Name of each partner. | Residential Address. | Extent of share including interest on a capital, salary, commission or other remuneration, if any.<br>(Give details.) |
|-----------------------|----------------------|---|
|                       |                      |   |
|                       |                      |   |
|                       |                      |   |
|                       |                      |   |

*(c) To be completed in case where the assessee is a partner in a firm or firms.*

| Name and address of the firm. | Name of each partner including the assessee. | Address of each partner. | Share of each partner including interest on capital, salary, commission or other remuneration, if any.<br>(Give details.) |
|-------------------------------|--|--------------------------|---|
|                               |  |                          |   |
|                               |  |                          |   |
|                               |  |                          |   |
|                               |  |                          |   |

**PART III A.**

*Particulars to be filed up in the case of Hindu Undivided Families only.*

Name of family.....

Address.....

| Serial No. | Names of members of the family at the end of the previous year who were entitled to claim partition. | Relationship. | Age at the end of the previous year. | Remarks. |
|------------|--|---------------|--------------------------------------|----------|
| 1          | 2  | 3             | 4                                    | 5        |
|            |  |               |                                      |          |
|            |  |               |                                      |          |
|            |  |               |                                      |          |

**PART IV.**

*Particulars of income from Business, Profession or Vocation.*

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the manufacturing accounts or Trading Accounts, the Profit and Loss Accounts and Balance Sheet or trial balances must be attached to this Return. If the accounts are kept on any other system the name or description of the system is to be stated and



a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accountancy system must be attached to this Return. If the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of account maintained for the business should accompany the return.

**PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19**

|  | Rs. | Rs. |
|--|-----|-----|
| <i>Add—(Deduct If the above figure is a loss)</i><br>any profits or gains not included in arriving at the above figure of profit ...   |     |     |
| Reserve for Bad Debts ...  |     |     |
| Sums carried to reserve for provident or other funds ...   |     |     |
| Interest credited to Reserves or other funds ...   |     |     |
| Expenditure of the nature of charity or presents ...   |     |     |
| Expenditure of the nature of capital ...   |     |     |
| Income-tax or Super-tax ...  |     |     |
| Drawings of proprietor or partners ...   |     |     |
| Salaries and commission paid or credited to the proprietor or partners ...   |     |     |
| Interest allowed to proprietor or partners on capital or loan accounts ...   |     |     |
| Rental value of the property owned and occupied ...  |     |     |
| Cost of additions to or alterations, extensions or improvements to any of the assets of the business, profession or vocation ...   |     |     |
| Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above ...   |     |     |
| Depreciation of any of the assets of the business, profession, vocation or development rebate in respect of any of the assets of the business ...  |     |     |
| Private or personal expenses ...   |     |     |
| Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details). ...   |     |     |
| Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922. (Give details). ...   |     |     |
| <i>Deduct—</i><br>Any profit or gain, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details) ...   |     |     |
| Interest on security tax free ...  |     |     |
| Depreciation allowable as shown in Part V of this Return ...   |     |     |
| Development rebate allowable as shown in Part V of this Return ...   |     |     |
| <i>Scientific Research Expenditure</i> (if not charged in arriving at the above figure of profit).—<br>(i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business.—(Give details.) ...                         |     |     |
| (ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research, for research in social science or for statistical research related to the class of the business carried on.—(Give details.) ... |     |     |
| (iii) Any expenditure of a capital nature on scientific research related to the business admissible under Section 10 (2) (xiv) of the Act.—(Give details.) ...   |     |     |
| Any other allowable expense which has not been charged in arriving at the above figure of profit.—(Give details.) ...  |     |     |
| <i>Net profit</i> (or loss)—Carried to Part I of the Return  |     |     |

*N.B.*—The above particulars should be given for each separate and distinct business, profession or vocation.



# **PART V—DEPRECIATION**

Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the Amount of depreciation allowable.

| Description of building, machinery, plant or furniture. | *Written down value as at the beginning of the accounting period. | †Capital expenditure during the year for additions, alterations, improvements and extensions. | Date from which the additions etc. referred to in Col. (3) are used for the purposes of the business, and the profession or vocation. | If a plant or machinery has been sold or discarded during the year, show in this Column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value. | Amount on which depreciation is now allowable. | Prescribed rate per cent. | No. of days ..... double shifts & triple shifts separately. | Depreciation claimed. |                       |       |
|---|---|---|---|--|--|---------------------------|---|-----------------------|-----------------------|-------|
|   |   |   |   |  |  |                           |   | Normal                | Extra shift allowance | Total |
|   |   |   |   |  |  |                           |   | Rs.                   | Rs.                   | Rs.   |
| 1   | 2   | 3   | 4   | 5  | 6  | 7                         | 8   |                       |                       |       |

\*NOTES.—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.

† (2) Capital expenditure on new machinery or plant or new building erected should be shown separately and in the remarks column against each such entry it should be indicated that initial depreciation is claimed.



## PART V—Contd.

## DEVELOPMENT REBATE UNDER SECTION 10 (2) (vib)

*Statement of particulars prescribed for the purposes of clause (viib) of Section 10 (2) of the Indian Income-tax Act, 1922, and of the amount of Development Rebate allowable.*

[illegible]



[illegible]



PART VI A — SALARIES

|    |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1  | Name and address of employer.   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2  | Total amount of salary, wages, annuities, pensions, gratuities, commission, bonus, fees and profits in lieu of salary and wages due to be paid, whether received or not.  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3  | Total amount of periodical cash allowances like house rent allowance, entertainment allowance, etc. (Give details).   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4  | Employer's contributions to recognised provident fund and interest credited to assessee's account in the fund.  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5  | Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer. (Give basis of computation). State also whether accommodation is furnished or unfurnished.          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6  | Where a free conveyance has been provided by the employer, estimated value of the perquisite. (Give details).   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7  | Remuneration paid by employer for domestic and personal services provided to the assessee. (Give details).  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8  | Value of free or concessional passages on home leave, and other travelling abroad provided by the employer. (Give details).   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9  | Estimated value of any other benefit or amenity provided by the employer, free of cost or at concessional rate, not included in the preceding columns. (Give details).  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 | Total salary. (Total of columns 2 to 9).  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11 | Amounts included in column 10 which are claimed to be non-taxable u/s 4(3) (vi), 4(3) (vii), 4(3) (xv), 4(3) (xvi), 4(3) (xvii) or under Clause (iii) of Explanation 1 to Sec. 7 (1) or Sec. 7 (2) (i). (Give details). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12 | Entertainment allowance u/s 7 (2) (ii).   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 | Expenditure on own conveyance (giving details separately for running expenses and wear and tear claimed u/s 7(2) (iia)).  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 14 | Total of columns 11 to 13.  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | Net income chargeable under the head 'salaries' transferred to Part I of the Return. (Column 10 minus 14.)  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



**PART VII**  
**Particulars of Capital Gains**  
**Statement A.**

| Serial Number. | Description of asset. | Date on which asset became property of the assessee. | Date of the transaction of sale, exchange etc. | Full value of the consideration for which the sale exchange, etc. was made. | Deductions.   |   |  |  | Amount of capital gains. (Cols. 5 minus col. 9). If amount is a loss (col. 9—col. 5) enter the figure, marking it distinctly as 'loss', or in red ink. |
|----------------|-----------------------|--|--|---|---|---|--|--|--|
|                |                       |  |  |   | Actual cost (or in cases applicable, the value which should be deemed to be the actual cost.) (See Col. 10 of Statement B). | Expenditure incurred solely in connection with the sale, exchange, etc. | Option or other moneys received and retained by the assessee on any previous occasion. | Total of actual cost & other deductions admissible. (Total of Cols. 6 & 7 diminished by col. 8). |  |
| 1              | 2                     | 3  | 4  | 5<br>Rs.  | 6<br>Rs.  | 7<br>Rs.  | 8<br>Rs.   | 9<br>Rs.   | 10<br>Rs.  |
|                |                       |  |  |   |   |   |  |  |  |

\* 1. House properties (with description regarding size, locality etc.)

\* 2. Other assets (with description regarding nature of properties).

Net Capital gains/loss : Rs.....

Deduct :

1. Exemptions claimed :

(a) Capital gains from house property exempt u/s 12B(4) (a) Rs.....

(b) Capital gains from house property re-invested in new house property exempt u/s 12B(4) (b).  
Rs.....

2. Capital losses brought forward from earlier years (mention relevant assessment years)

Rs.....

Net capital gain/loss transferred to item 6 Sec. A of Part I of this return

\* Note :—Show separately (1) and (2).



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I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IIIA, IV, V, VI, VIA and VII of this Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to the year

ended \_\_\_\_\_ and that no other income accrued or arose or was received by

\* me  
the firm  
the family  
the association  
the local authority

during the said year and that

\* I  
the firm  
the family  
the association  
the local authority

had during the said year no other sources of income.

I further declare that

\* I  
the firm  
the family  
the association

was

resident and ordinarily resident  
resident but not ordinarily resident  
not resident

in the taxable

territories during the previous year for which the Return is made

\* \* I also declare that I was \* a married individual/widow/widower  
an unmarried individual at the end of the previous year for which the return is made.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Address..... † Status \_\_\_\_\_

\* NOTE 1.—The alternatives which are not required in the declaration should be scored out.

† NOTE 2.—The declaration shall be signed—

- (a) In the case of an individual by the individual himself ;
- (b) In the case of a Hindu Undivided Family by the Manager or *Karta* ;
- (c) In the case of local authority by the principal officer ;
- (d) In the case of a firm by a partner ; and
- (e) In the case of any other association by a member of the association.

\* \* NOTE 3—This declaration should be made in the case of an individual.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.



**FORM OF RETURN OF PARTICULARS TO BE FURNISHED UNDER SECTION 38 OF THE  
INDIAN INCOME-TAX ACT, 1922 (See paragraph 4 of Notice).**

(a) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under Section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

| Names of partners. | Address. |
|--------------------|----------|
|                    |          |
|                    |          |
|                    |          |

Representative's Signature

Date

Designation

(b) To be filled up in the case of *Hindu Undivided Families* only.

Name of family

Address

| Serial No. | Names of adult members of family. | Address. |
|------------|-----------------------------------|----------|
| 1          | (Manager or <i>Karta</i> .)       |          |
| 2          |                                   |          |
| 3          |                                   |          |
| 4          |                                   |          |
| 5          |                                   |          |
| 6          |                                   |          |

Representative's Signature

Date

Designation



**(c) To be filled up by Trustees, Guardians or Agents only.**

| Names and addresses of persons for whom the assessee is the trustee, guardian or agent. |          | Whether trustee, guardian or Agent. |
|---|----------|-------------------------------------|
| Name.   | Address. |                                     |
|   |          |                                     |

Date \_\_\_\_\_

Signature

Designation

Address

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

| Serial No. | Name and address of the person to whom the payment was made. | Nature of payment. | Amount paid. | Date of payment. | Whether paid in cash or by book adjustment. |
|------------|--|--------------------|--------------|------------------|---|
| 1          |  |                    |              |                  |   |
| 2          |  |                    |              |                  |   |
| 3          |  |                    |              |                  |   |

Signature

Date \_\_\_\_\_

Address



(e) (To be filled in by any dealer, broker or agent or any person concerned in the management of stock or commodity exchange.)

Statement of the names and addresses of all persons to whom the assessee has paid in the previous year:—

(1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities ; and

(2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the sale, exchange, or transfer of capital assets or on whose behalf or from whom the assessee has received any such sum and particulars of all such payments and receipts.

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statements should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts).

| Serial<br>No. | Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received. | Particulars of the transaction in connection with which the payment was made or received. | Amount paid or received. | Date of payment or receipt. | Whether paid or received in cash or by book adjustment. |
|---------------|---|---|--------------------------|-----------------------------|---|
|               |   |   |                          |                             |   |

Signature

Date \_\_\_\_\_

Address