

# INCOME-TAX RULES, 1962

FORM NO. 64D

[See Rule 12CB (1)(ii)]

**Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961**

1. Name of the Investment Fund:
2. Address of the registered office:
3. Legal status:  
[company/ trust/ limited liability partnership/ body corporate]
4. Permanent Account Number:
5. Previous year ending:
6. Name and address of the Directors/ Trustees/ Partners of the Investment fund\*:

S. No	Name	Address
(1)	(2)	(3)

7. (i) Whether registered as Alternative Investment Fund with SEBI under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012: Yes/No\*

(ii) If Yes, furnish following details:

- (a) Whether registered as Category I/II
- (b) Registration number
- (c) Date of registration

8. Total Income of Investment Fund:

9. (i) Details of losses of the previous year, if any; required to be ignored for purposes of section 115UB(1) in accordance with clause (ii) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss
(1)	(2)	(3)

- (ii) Details of losses of preceding previous year(s), if any; required to be set off against the income of the previous year in accordance with clause (i) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss	Amount set off in current year	Amount to be carried forward
(1)	(2)	(3)	(4)	(5)

- (iii) Aggregate of income of Investment fund after ignoring the loss in (i) above and setting off of losses at (ii) above:

- (iv) Income under head 'Business & Profession':

S. No.	Amount	Proportion [Column 2/Amount at 9(iii) above]
(1)	(2)	(3)

- (v) Income under head 'Capital Gain':

S. No.	Category	Amount	Proportion [Column 3/Amount at 9(iii) above]
(1)	(2)	(3)	(4)
1	Long Term Capital Gain referred to in Section 10(38)		
2	Long Term Capital Gain [Others]		
3	Short Term Capital Gain [To which Section 111A applies]		
4	Short Term Capital Gain [Others]		

- (vi) Income under the head 'Other Sources':

S. No	Category	Amount	Proportion [Column 3/Amount at 9(iii) above]
(1)	(2)	(3)	(4)
1	Dividends [referred to in Section 115-O]		
2	Others		

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12. Details of person being a unit holder, referred to in sub-section (1) of section 115UB by whom the income is received or in whose name it has been credited:

S. No	Name of Unit Holder	Address	PAN	Total amount paid/credited/Deemed to be credited	Income under the head 'Business or Profession' [Column 5 < Column 3(1) of Table at s.no. 9(iv)]	Income under the head 'Long Term Capital Gains'		Income under the head 'Short Term Capital Gains'		Income under the head 'Other Sources'	
						Referred to in Section 10(38) [Column 5 < Column 4(1) of Table at s.no. 9(v)]	Others [Column 5 < Column 4(2) of Table at s.no. 9(v)]	To which Section 111A applies [Column 5 < Column 4(3) of Table at s.no. 9(v)]	Others [Column 5 < Column 4(4) of Table at s.no. 9(v)]	'Dividend' [referred to in Section 115-O] [Column 5 < Column 4(1) of Table at s.no. 9(vi)]	Others [Column 5 < Column 4(2) of Table at s.no. 9(vi)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.

Attach audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income [including amount deemed to have been credited in accordance with provisions of section 115 UB(6)].

I, \_\_\_\_\_ (Name in full and in block letters) son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as \_\_\_\_\_ (designation) and that I am competent to furnish this statement and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_  
Place \_\_\_\_\_ Signature \_\_\_\_\_

**Verification**

I/We \_\_\_\_\_ have examined the books of account and other documents showing the particulars of income earned and the income paid / credited [including amount deemed to have been credited in accordance with provisions of section 115 UB(6)] to the unit holder by the \_\_\_\_\_ (name of the Alternative Investment Fund) for the previous year ending \_\_\_\_\_.

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place \_\_\_\_\_ (Signature with name of the Accountant)

Date \_\_\_\_\_

Notes: 1. "Accountant" means the accountant as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.

2. All amount to be mentioned in Indian Rupees

\* Strike out whichever is not applicable.