

FORM NO. 76

[See rule 145]

Statement of income paid or credited by business trust to be furnished under section 223

Part A: Particulars of the Business Trust								
1.	Name:						<i>(refer Note 1)</i>	
2.	Address:						<i>(refer Note 2)</i>	
3.	Permanent Account Number (PAN):							
4.	E-mail Id:							
5.	Contact Number:						Count	Num
							ry	ber
							Code	
Part B: Other Information								
6.	Tax Year:							
7.	Details of the trustees of the business trust:							
	Sl. No.	Name	PAN	Aadhaar	Address	Contact Number	E-mail Id	Designation
	1.							
2.	<i>(Repeat, if required)</i>							
8.	Details of registration of the business trust with Securities and Exchange Board of India (SEBI):							
	Regulations under which registered (SEBI (Real Estate Investment Trusts) Regulations, 2014 or SEBI (Infrastructure Investment Trusts) Regulations, 2014)				Date of registration	Registration Number	Validity of registration (up to)	
9.	Whether the units of the business trust are listed on any recognised stock exchange at any time during the tax year:						Yes/No	
10.	(i)	Income by way of interest referred to in Schedule V [Table: Sl. No. 3(a)] [A]:						
	(ii)	Proportion to [F] (in %):						
11.	(i)	Income by way of renting or leasing or letting referred to in Schedule V [Table: Sl. No. 4] [B]:						
	(ii)	Proportion to [F] (in %):						
12.	(i)	Income by way of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has exercised option under section 200 [C]:						
	(ii)	Proportion to [F] (in %):						
13.	(i)	Income by way of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has not exercised option under section 200 [D]:						

	(ii)	Proportion to [F] (in %):									
1 4.	(i)	Income other than referred to in Sl. Nos. 10, 11, 12 and 13 [E]:									
	(ii)	Proportion to [F] (in %):									
1 5.	Aggregate income of the business trust from all sources [F] = [A] + [B] + [C] + [D] + [E]:										
16.	Details of persons being unit holders, referred to in section 223(1) to whom the income is distributed, in the following format:										
	Sl. No.	Name(s)	Address(es)	PAN/Aadhaar	Total amount distributed	Date of distribution	Amount of income in the nature of interest referred to in Schedule V [Table: Sl. No. 3(a)]	Amount of income in the nature of renting or leasing or letting referred to in Schedule V [Table: Sl. No. 4]	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has exercised option under section 200	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has not exercised option under section 200	Amount of income other than referred to in Sl. Nos. 10, 11, 12 and 13
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 10(ii)	(8) = (5) × Sl. No. 11(ii)	(9) = (5) × Sl. No. 12(ii)	(10) = (5) × Sl. No. 13(ii)	(11) = (5) × Sl. No. 14(ii)
1 7.	Amount distributed by the business trust to unit holders with respect to units as referred to in section 92(2)(k) during the tax year or during any earlier tax year(s), in the following format:										
	Sl. No.	Tax Year	Number of units				Aggregate amount as referred to in section 92(2)(k) distributed with respect to such units during such tax year				
	1.										
	2.	<i>(Repeat, if required)</i>									

1 8.	Details of persons being unit holders, referred to in section 223 to whom the amount referred to in Sl. No. 17 is distributed, in the following format:						
	Sl. No.	Name(s)	Address(es)	PAN/Aadhaar	N u m b e r o f u n i t s	Amount as referred to in section 92(2)(k) distributed with respect to one unit of unit holder during the tax year	Aggregate amount as referred to in section 92(2)(k) distributed with respect to all units of unit holder during the tax year
	1.						
	2.	<i>(Repeat, if required)</i>					
1 9.	Other details to be provided as separate enclosure:					<i>(attach as per Note 3)</i>	

Declaration	
<p>I, _____ hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.</p> <p>I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify _____ and submit this application.</p> <p>Place: _____ Signature: _____</p> <p>Date: _____ Name: _____</p> <p style="text-align: right;">Designation: _____</p>	

Verification	
<p>I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed to the unit holders by the _____ (name of the Business trust) for the tax year ending _____.</p> <p>I affirm that the above particulars are true and correct to the best of my knowledge and belief.</p> <p>Place: _____ Signature: _____</p>	

Date:	Name of the accountant:
	Designation:
	Membership Number:
	UDIN, if any:
	Name of the Proprietorship/Firm:
	Firm Registration Number:

Notes:

1. The name shall include full name of the business trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. With respect to Part B (Sl. No. 19), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the certificate of registration under Securities and Exchange Board of India Act, 1992 (15 of 1992).
A-2	A copy of the trust deed registered under the provisions of the Registration Act, 1908 (16 of 1908).
A-3	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

4. The expression “accountant” means the accountant as defined in the 515(3)(b).
5. Some of the information in the form would be pre-filled to the extent possible.
6. The amount mentioned in this form is to be filled in rupees unless stated otherwise.