

FORM NO. 5

[See rule 27]

Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3)

| Part A: Particulars of the assessee | | | |
|-------------------------------------|--------------------------|-----------------------|--------|
| 1. | Name | <i>(refer Note 1)</i> | |
| 2. | Address | <i>(refer Note 2)</i> | |
| 3. | Permanent Account Number | | |
| 4. | Status | <i>(refer Note 3)</i> | |
| 5. | Email id | | |
| 6. | Contact number | Country Code | Number |
| 7. | Tax year | | |

| Part B: Details of preliminary expenses | | | | | | | | |
|---|--|---|---|--|---|----------------------|--|--------------------------------|
| 1. | Amount of expenditure in connection with— <i>(select one or more)</i> | <input type="radio"/> Preparation of feasibility report | | | | | | |
| | | <input type="radio"/> Preparation of project report | | | | | | |
| | | <input type="radio"/> Conducting market survey or any other survey necessary for business | | | | | | |
| | | <input type="radio"/> Engineering services relating to the business | | | | | | |
| Details of expenditure incurred: | | | | | | | | |
| Sl. No. | Nature of activity <i>(refer Note 4)</i> | Whether carried out by assessee himself (Y/N) | Name of the person carrying out the activity <i>(refer Note 5)</i> | Name of the person to whom amount is paid/credited | Permanent Account Number of such person | Amount paid/credited | Whether tax was required to be deducted at source (Yes/No) | If yes, amount of tax deducted |
| (i) | Preparation of feasibility report | | | | | | | |
| (ii) | Preparation of project report | | | | | | | |

| | | | | | | | | | |
|--|-------|---|--|--|--|--|--|--|--|
| | (iii) | Conducting market survey or any other survey necessary for business | | | | | | | |
| | (iv) | Engineering services relating to the business | | | | | | | |

DECLARATION

I (name of the authorized signatory) having Permanent Account Number in my capacity as (designation) of (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place:

Signature of the Authorised Signatory

Date:

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. In case there is more than one person carrying out the activity, separate details to be filled.
5. If carried out by the assessee itself, write "SELF".
6. Some of the information in the Form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.