3M India Limited
5th Floor Marksquare,
61, St Marks Road,
Bengaluru 560001, India
Tel: +91 80 22231414
www.3M.com/in

July 21, 2026

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring, Rotunda Building
P.J. Towers, Dalal Street, Fort
Mumbai - 400 001 Scrip Code - 523395

The Secretary
National Stock Exchange of India Limited
Exchange Plaza, Bandra – Kurla Complex
Bandra (E), Mumbai – 400 051 Scrip Code – 3MINDIA

Dear Sir,

Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend.

Pursuant to the amendments introduced in the Income-tax Act, 2025 ('the Act') vide Finance Act, 2026, w.e.f. 1st April, 2026, the Company will be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email ID's registered with the Company/Depositories, elaborating the process to be followed in respect of the applicability of tax deduction and formalities to be complied by the shareholders to ensure appropriate deduction of tax on the dividend, if declared and payable by the Company.

The same is being made available on the website of the Company at https://www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/

Please take the above on record.

Thanking you
Yours faithfully
For 3M India Limited

PRATAP RUDRA BHUVANAGIRI

Digitally signed by PRATAP RUDRA BHUVANAGIRI
DN: C=IN, CN=PRATAP RUDRA BHUVANAGIRI, O=PERSONAL, ST=Karnataka, postalCode=560077, serialNumber=78755bfe11aa860cf4f71d66f0afa61d48849211f9be7d6af7071a0ab536a948, telephoneNumber=88f2af803b04e7e591caa94471be6f8c42519ea4897b43a09bccd48aa010d037, title=8150
Reason: I am approving this document with my legally binding signature
Location:
Date: 2026.07.21 15:59:40+05'30'
Foxit PDF Editor Version: 2025.3.0

Pratap Rudra Bhuvanagiri
Company Secretary &
Compliance Officer

3M INDIA LIMITED

CIN: L31300KA1987PLC013543

Registered Office: Plot Nos. 48-51, Electronic City, Hosur Road, Bengaluru 560100,

Corporate Office: 5th Floor, Marksquare, 61, St Marks Road, Bengaluru 560001.

Phone: 080-22231414, Email id: investorhelpdesk.in@mmm.com, Website: www.3m.com/in

July 21, 2026

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

Dear Shareholder,

Addendum to Communication on Tax Deduction at Source (TDS) on Dividend.

This is in reference to our email dated July 20, 2026 regarding Tax Deduction at Source (TDS) on Dividend.

The dividend, subject to shareholders' approval at the 39th Annual General Meeting scheduled to be held on August 26, 2026, will be payable to shareholders whose names appear in the records of the Company as on **Friday, July 17, 2026 (Record Date),** being the record date duly communicated to the stock exchanges.

Please note that the reference to **July 18, 2026** in the aforesaid email was inadvertent and resulted from a typographical error. The correct Record Date is **July 17, 2026.**

With best regards,
For 3M India Limited

Sd/-
Pratap Rudra Bhuvanagiri
Company Secretary and Compliance Officer

3M INDIA LIMITED

CIN: L31300KA1987PLC013543

Registered Office: Plot Nos. 48-51, Electronic City, Hosur Road, Bengaluru 560100,

Corporate Office: 5th Floor, Marksquare, 61, St Marks Road, Bengaluru 560001.

Phone: 080-22231414, Email id: investorhelpdesk.in@mmm.com, Website: www.3m.com/in

July 20, 2026

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder:

Sub: Communication on Tax Deduction at Source (TDS) on Dividend.

Dear Shareholder,

We hope this E-mail finds you safe and in good health.

We are pleased to inform you that the Board of Directors at their meeting held on May 22, 2026 have recommended payment of a Final Dividend of Rs. 160/- and a Special Dividend of Rs. 346/- per equity share of Rs. 10/- each for the Financial Year 2025-26. The said Dividend will be paid to the shareholders holding shares as on Friday, July 18, 2026 ('record date') and is subject to approval of shareholders at the ensuing 39th Annual General Meeting ('AGM') scheduled to be held on Wednesday, August 26, 2026. The said Dividends, if declared, by the shareholders at the ensuing Annual General Meeting will be paid/dispatched within 30 days after the Annual General Meeting.

Pursuant to the amendments introduced in the Income-tax Act, 2025('the Act') vide Finance Act, 2026, w.e.f. 1st April, 2026, the Company will be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. However, no tax will be deducted on payment of dividend to the resident individual shareholder if the total dividend, paid during the Tax Year ('TY') 2026-27, does not exceed ₹ 10,000/- The withholding tax rate would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations/documents to the Company.

A. RESIDENT SHAREHOLDERS:

A.1 *Tax deductible at source for Resident Shareholders (other than resident individual shareholders receiving dividend not exceeding ₹ 10,000 during the TY 2026-27)*

SN.	Particulars	Withholding tax rate	Declaration / documents required
1	Valid PAN updated with Depository Participant (DP) in case shares are held in dematerialized form; or Registrar and Transfer Agent (RTA) in case shares are held in physical form and no exemption sought by Shareholder.	10%	If you wish to claim nil/lower tax, please refer instruction below at A.2
2	No/Invalid PAN/Inoperative PAN /PAN is not linked to Aadhaar with DP in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Shareholder.	20%	If you wish to claim nil/lower tax, please refer instruction below at A.2
3	Availability of lower/nil tax deduction certificate issued by the Income Tax (IT) Department u/s 395(1) of the Act.	Rate specified in lower tax withholding certificate obtained from IT Department	• Copy of PAN card • Copy of lower tax withholding certificate obtained from IT Department

A.2 *Nil or lower Tax Deductible at Source on dividend payment to Resident Shareholders if the Shareholders submit documents mentioned in table below with the Company/ RTA*

SN	Particulars	Declaration/documents required
1	An Individual furnishing Form 121	• Copy of PAN card • Declaration in Form No. 121 (also fulfilling prescribed conditions. Please note that all fields are mandatory. Incomplete or inaccurate form will not be considered.

2	Shareholders to whom section 393(4) of the Act applies such as LIC, GIC, Business Trust (REIT, InVIT) etc.	• Copy of PAN card • Self-declaration in Annexure-1, along with adequate documentary evidence (e.g., registration certificate), to the effect that the no tax withholding is required as per provisions of section 393(4) of the Act.
3	Shareholder covered u/s 11 of the Act such as Government, RBI, Mutual Funds specified u/s Schedule VII (Table: Sl. No. 20 or 21) read with section 11, corporations established by Central Act and exempt from Income Tax.	• Copy of PAN card • Self-declaration in Annexure-1, along with adequate documentary evidence, substantiating applicability of 196 of the Act.
4	Category I and II Alternative Investment Fund (AIF)	• Copy of PAN card • Self-declaration in Annexure-1, that AIF's income is exempt under Schedule V (Table: Sl. No. 1) read with section 11 of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate.
5	Any other entity exempt from withholding tax under the provisions of section 395(6) of the Act (including those mentioned in Circular No. 18/2017 issued by CBDT)	• Copy of PAN card • Self-declaration in Annexure-1, along with adequate documentary evidence, substantiating the nature of the entity. • Copy of the lower tax withholding certificate obtained from IT Department (except those covered by Circular 18/2017*)

*Circular is valid and effective as on the date in accordance with provision of section 536(2)(j) of Income-tax Act, 2025

B. NON-RESIDENT SHAREHOLDERS:

Tax deductible at source for non-resident shareholders.

SN.	Particulars	Withholding tax rate	Declaration / documents required
1	Foreign Institutional Investors (FIIs)/ Foreign Portfolio Investors (FPIs)/ non-resident shareholders	20% (plus applicable surcharge and	• Copy of PAN card (if available) • Self-declaration in Annexure-2,

		cess) or tax treaty rate whichever is beneficial	• Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder (covering the period from 1st April, 2026 to 31st March, 2027). • For shareholders who are intending to claim treaty benefit, they need to mandatorily file the Form 41 online at the link https://eportal.incometax.gov.in/ with effect from April 1, 2026 to avail the benefit of DTAA. • Self-declaration by the non-resident shareholder of having no permanent establishment/Fixed base or place of business/Business Connection /Place of Effective Management/beneficial ownership, in India in accordance with the applicable DTAA (pertaining to TY 2026-27) (Refer Annexure-2). (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty). Tax once deducted will not be refunded. Shareholders are advised to ensure completeness of documents in all respect. Considering short timelines, Company will not intimate shareholders about deficit or give additional time for submitting revised documents.).

2	Alternative Investment Fund-Category III located in International Financial Services Centre	10% (plus applicable surcharge & cess)#	• Copy of PAN card (if available) • Self-declaration in Annexure-1 along with adequate documentary evidence substantiating the nature of the entity.
3	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176 of Act	30%	N.A
4	Sovereign Wealth funds and Pension funds notified by Central Government under Schedule V (Table Sl.No. 7) to section 11 of the Act	NIL	• Copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table Sl. No. 7) (earlier section 10(23FC of the Act, 1961) to section 11 of the Act issued by the Government of India. • Self-Declaration that the conditions specified in Schedule V (Table Sl. No. 7) to section 11 of the Act have been complied with.
5	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Schedule V (Table Sl. No. 7) to section 11 of the Act	Nil	Self-Declaration substantiating the fulfillment of conditions prescribed under Schedule V (7) of the Act.
6	Availability of Lower/NIL tax deduction certificate issued by IT Department u/s 395 of the Act	Rate specified in Lower tax withholding certificate obtained from IT Department	Copy of the lower tax withholding certificate obtained from IT Department

#In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per section 397(2) shall be applied.

The aforesaid documents such as Form 121, documents under section 393(5), 395(1), FPI Registration Certificate, Tax Residency Certificate, Lower Tax certificate etc. shall be uploaded on the link https://ris.kfintech.com/form15/ on or before August 8, 2026 to enable the Company to determine the appropriate withholding tax rate applicable. In case where copy of documents (such as, PAN card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. ***Any communication in relation to tax rate determination/deduction received post August 8, 2026 shall not be considered.***

Notes:

- **Update your KYC data to receive all communications and dividend information-** The shareholders are requested to update their KYC data viz., PAN Number, email id, address, mobile number and bank account details by submitting the relevant details with our RTA whose address is given below. Shareholders holding shares in dematerialized mode are requested to update the same with their respective DP to ensure ease of communication and seamless remittances.

- The documents furnished by the shareholders (such as Form 121, TRC, Form 41, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

- Shareholders will be able to download the tax credit statement from the Income Tax Department's website https://incometaxindiaefiling.gov.in (refer to Form 168).

- **In case withholding tax is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.**

- In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also provide the Company with all information / documents and co-operation in any tax proceedings.

- This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. The Shareholders should consult their tax advisors for requisite action to be taken by them.

- In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.

- All communication/queries in respect of above should be addressed to Mr. Rajeev Kumar, our RTA, KFin Technologies Ltd at einward.ris@kfintech.com at its address, Corporate Registry (Unit: **3M India Limited**), KFin Technologies Limited, Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500032.

- A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 203 of the Income- tax Rules, 2026. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income.

With best regards,
For 3M India Limited

Sd/-
Pratap Rudra Bhuvanagiri
Company Secretary and Compliance Officer

Date:

To
3M India Limited
Plot No 48-51, Electronics City,
Bangalore 560100

Subject: Declaration regarding Category and Beneficial Ownership of shares.

Ref: PAN –
Folio Number / DP ID/ Client ID –

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by 3M India Limited, I / We hereby declare as under:

1. I/We, ____________________________________, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of India for the period April 2026-March 2027 (Indian Fiscal Year).

2. I/We hereby declare that (Select Applicable)

☐ I am an Individual has linked the Aadhar number with PAN Card.

☐ We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.

☐ We are **Mutual Fund** specified in Schedule VII (Table: Sl. No. 20 or 21) read with section 11 of the Income Tax Act, 2025 and are the beneficial owner of the share/shares held in the Company; and we are submitting self- attested copy of PAN Card and registration certificate.

☐ We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule V (Table: Sl. No. 1) read with section 11 of the Act and are governed by SEBI regulations as Category I or Category II.
AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

☐ We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule VII (Table: Sl. No. 41) read with section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

☐ We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

☐ Other category - we are exempted from withholding of Tax u/s393(4) of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card documents.

3. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

4. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.
Yours faithfully,
For Name of the shareholder

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable

To
3M India Limited,
Plot No 48-51, Electronics City,
Bangalore 560100

Subject: **Declaration regarding Tax Residency and Beneficial Ownership of shares**

Ref: PAN – Mention PAN of Shareholder
Folio Number / DP ID/ Client ID – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by 3M India Limited (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder ____, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of country name for the period April 2026 - March 2027 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').

2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable. We specifically confirm that my affairs / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

4. I/We hereby furnish a copy of valid Tax Residency Certificate dated ____________ having Tax Identification number____________issued by ____________along with digital Form 41 duly filled in accordance with law.

5. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2026 – March 2027.

6. I /We have any PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but the dividend income receivable by me/us from investment in the shares of 3M India Limited is not effectively connected to said permanent establishment in India.

7. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

8. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.
Yours faithfully,
For Name of the shareholder
<<insert signature>>

Authorized Signatory - Name and designation
Contact address: [Please insert]
Email address: [Please insert]
Contact Number: [Please insert]
Tax Identification Number: [Please insert]

Note: Kindly strikethrough whichever is not applicable

(*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

<table>
<tr><th colspan="7">Details of the declarant</th></tr>
<tr><td>1.</td><td colspan="4">Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="4">Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="4">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="4">Status</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>5.</td><td colspan="4">Residential status</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>5(a).</td><td colspan="4">If resident individual, whether age is 60 years or more at any time during the tax year</td><td colspan="2">Yes/no</td></tr>
<tr><td>6.</td><td colspan="4">Email id</td><td colspan="2"></td></tr>
<tr><td>7.</td><td colspan="4">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>8.</td><td colspan="4">Tax Year (for which declaration is made)</td><td colspan="2"></td></tr>
<tr><th colspan="7">Details of income</th></tr>
<tr><td>9.</td><td colspan="4">Nature of income</td><td colspan="2">(refer Note 5)</td></tr>
<tr><td>10.</td><td colspan="4">Estimated income for which declaration is made</td><td colspan="2"></td></tr>
<tr><td>11.</td><td colspan="4">Details of Form No. 121 other than this form filed during the tax year, if any</td><td colspan="2">(refer Note 6)</td></tr>
<tr><td>11(a).</td><td colspan="4">Total number of Form No. 121 filed earlier</td><td colspan="2"></td></tr>
<tr><td>11(b).</td><td colspan="4">Aggregate amount of income for which Form No. 121 were filed</td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="4">Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]</td><td colspan="2"></td></tr>
<tr><td>13.</td><td colspan="4">Estimated total income of the tax year including the income mentioned in column 12</td><td colspan="2">(refer Note 7)</td></tr>
<tr><td rowspan="4">14.</td><td colspan="4">Details of the ITR filed for previous two tax years</td><td colspan="2"></td></tr>
<tr><td>Sl. No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td colspan="2"></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
</table>

DECLARATION

I... having Permanent Account Number ………… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: ………… Signature of the Declarant

Date: ………… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)………………. having Permanent Account Number ………… hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: ………… Signature of the authorized person

Date: ………… Name:

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. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   - (a) payment of accumulated balance due to an employee participating in recognized provident fund
   - (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   - (c) rent from a specified person
   - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   - (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.