

	(vii)	(viii)	(ix)	(x)
	Specify the previous year or years in which amount referred to in column (x) has been included (yyyy-yyyy)	Amount of Income from the specified account which was not taxable in India due to reasons referred in clause (b) of sub-rule (2) of rule 21AAA (in Rs)	Specify the previous year or years in which amount referred to in column (xii) is exempt on account of the specified person being "non-resident" or "not ordinarily resident" (yyyy-yyyy)	Whether return of income for the previous year referred to in column (xii) was furnished in India? Yes/No (If yes, please quote acknowledgement number)
	(xi)	(xii)	(xiii)	(xiv)
6.	Details of option being exercised —			
	The income accrued in specified accounts as specified in paragraph 5, shall be included in the total income for the previous year relevant to the assessment year in which income from the said specified account has been taxed or taxable in the notified country at the time of withdrawal or redemption		: Yes/No	

Declaration

I. _____ (Name in full and in block

letters) son/daughter/wife of _____ do hereby declare that to the best of my knowledge and belief what is stated in the form above is correct and complete. I further declare that I am competent to make this declaration and furnish this statement.

2. I hereby declare that I have exercised the option as per paragraph 6 for all the specified accounts mentioned in paragraph 5.

3. I understand that the above option, once exercised for any previous year, cannot be subsequently withdrawn for the previous year for which option is exercised or any previous year subsequent to that previous year.

Place: _____

Date: _____

Yours faithfully,

Name.....

Address.....

Note :—

(i) Option once exercised in respect of a previous year, as specified in paragraph 4, shall be applicable to all subsequent years, under sub-rule (6) of rule 21AAA.

(ii) (\$) For column (vii) in paragraph 5, select the following codes:—

Code	
1	Accrual basis
2	Receipt basis
3	Any other basis, specify

(iii) (\$\$) For column (ix) in paragraph 5 select the following codes:

Code	
1	Salary
2	Interest
3	Dividend
4.	Others, specify

(iv) Please attach a copy of statement of the specified account as an evidence of,-

(a) the account number of all the specified accounts;

(b) the notified country in which such account has been opened; and

(c) the balance in the specified account as on last date of the financial year prior to the previous year in which the present Form 10-EE is submitted.

(v) Please attach documentary evidence to show how the income from specified account has been taxed or is taxable in the notified country (relevant statutory provision of the notified country or any other relevant document may be attached).

(vi) Please attach the computation of income for all the previous years [as per column (x) of paragraph 5] in which the income from specified account has already been included in the total income. The computation has to be reconciled with the return of income for the said previous years. A reconciliation statement of the computation of income [as per column (x) of paragraph 5] has to be furnished along with the Form.]