

Form 93 – Individual (Citizen of India):

1. What is Form 93?

Ans: Form 93 is an application for PAN for individuals who are citizens of India.

2. Who should apply using Form 93?

Ans: Any individual who is a citizen of India and requires PAN can apply for PAN by filing Form 93.

3. What are the prescribed documents for Individuals (Citizens) as per rule 158 of the Income Tax Rules, 2026?

Ans: Following is the list of prescribed documents:

SI NO.	NATURE OF DOCUMENT	PROOF OF INDENTITY	PROOF OF ADDRESS	DATE OF BIRTH (BEARING THE NAME, DATE, MONTH AND YEAR OF BIRTH)
A.				
1.	AADHAAR card	Yes	Yes	No
2.	Indian Passport	Yes	Yes	Yes
3.	Driving License	Yes	Yes	Yes
4.	Elector's Photo Identity Card issued by the Election Commission of India	Yes	Yes	Yes
5.	Ration card having photograph of the applicant	Yes	No	No
6	Transgender Identity Card or Certificate Issued under the Transgender Person (Protection Rights) Act 2019 having photograph of the applicant	Yes	Yes	Yes
7	Photo Identity card issued by the Central Government or a State Government or a Public Sector Undertaking	Yes	No	Yes
8	Pensioner Card issued by Government, having photograph of the applicant	Yes	No	No
9	Central Government Health Scheme Card or Ex-servicemen Contributory Health Scheme photo card	Yes	No	Yes

10	Indian Passport of spouse bearing name of the person	No	Yes	No
11	Post office passbook having address of the applicant	No	Yes	No
12	Domicile certificate issued by the Government	No	Yes	Yes
13	Allotment letter of accommodation issued by the Central Government or State Government of not more than three years old	No	Yes	No
14	Property registration document	No	Yes	No
15	Latest property tax assessment order	No	Yes	No
16	Electricity bill (Not more than three months old)	No	Yes	No
17	Landline telephone or broadband connection bill (Not more than three months old)	No	Yes	No
18	Water bill (Not more than three months old)	No	Yes	No
19	Consumer gas connection card or book or piped gas bill (Not more than three months old)	No	Yes	No
20	Bank account statement as per Note 2 (Not more than three months old)	No	Yes	No
21	Depository account statement (Not more than three months old)	No	Yes	No
22	Credit card statement (Not more than three months old)	No	Yes	No
23	For individuals born on and after 1st October 2023 birth certificate issued by the municipal authority or any office authorized to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955);	No	No	Yes
24	Birth certificate issued by the municipal authority, or any office authorized to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2	No	No	Yes

	of the Citizenship Act, 1955 (57 of 1955)			
25	Pension payment order	No	No	Yes
26	Marriage certificate issued by the Registrar of Marriages	No	No	Yes
27	Matriculation certificate or mark sheet of recognized board	No	No	Yes
B	Or original of:			
1	Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	Yes	No	No
2	Bank certificate, on the letter head from the branch (along with the name, stamp and copy of employee ID of the issuing officer) containing duly attested photograph and bank account number of the applicant.	Yes	No	No
3	Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer, as the case may be	No	Yes	No
4	Employer certificate.	No	Yes	No
5	Affidavit sworn before a Magistrate stating the date of birth	No	No	Yes
Note 1: In case of a person being a minor, in addition to Aadhaar of the minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity Note 2: In case of an Indian citizen residing outside India, copy of bank account statement in country of residence or copy of non-resident external bank account statements shall be the proof of address. Note 3: In case of a minor, any of the above listed documents of any of the parents or guardian of such minor shall be deemed to be the proof of address.				

4. Is Aadhaar mandatory for applying PAN?

Ans: Yes, Aadhaar is mandatory for all except cases under exempted category.

5. Whether minor can apply for PAN and what are the documents required for applying for PAN?

Ans: Yes. In case of a person being a minor PAN can be applied through RA. In addition to Aadhaar and photograph of the minor, proof of identity and proof of address of RA is required for applying.

6. Which address can be selected as address for Communication?

Ans: Any of the following address can be selected for communication:

- i. Residential Address
- ii. Office Address
- iii. Representative Assessee Address, if applicable.