

**FORM NO. 79**

[See rule 145]

**Statement of income paid or credited by investment fund to be furnished under section 224**

Part A: Particulars of the Investment Fund			
1.	Name:	<i>(refer Note 1)</i>	
2.	Address:	<i>(refer Note 2)</i>	
3.	Legal Status:	<i>(refer Note 3)</i>	
4.	Permanent Account Number (PAN):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number

Part B: Other Information								
7.	Tax Year:							
8.	Details of the Directors or Partners or Trustees of the Investment Fund:							
	Sl. No.	Name	PAN	Aadhaar	Address	Contact Number	E-mail Id	Designation
	1.							
	2.	<i>(Repeat, if required)</i>						
9.	Details of registration of the Investment Fund as Alternative Investment Fund:							
	Regulation under which registered (Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or International Financial Services Centres Authority (Fund Management) Regulations, 2022)	Whether registered as Category I or Category II (select as applicable) if regulated under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012	Date of registration	Registration Number	Validity of registration (up to)			
10.	Total income of the Investment Fund during the tax year:							
11.	Break-up of total income (aggregate of amounts under column (7) should match with the total income provided at Sl. No. 10):							
	Sl. No.	Under the head	Income or Loss			Loss to be set off in accordance with section 224(2)	Net Income or loss after set off of losses in terms of section	
			Amount	From Offshore investment out of the investment	Net			

				of non-resident unit holder			224(2)
(1)	(2)	(3)	(4)	(5) = (3) – (4)	(6)	(7) = (5) – (6)	
1.	Profit and gains of business or profession						
2.	Long Term Capital Gains						
3.	Short Term Capital Gains						
4.	Income from other sources (Dividend/ Others) (Specify section if taxed at special rates)						
<b>12.</b>	Details of losses of the tax year, if any; required to be ignored for the purposes of section 224(2) in accordance with, —						
(i)	Section 224(2)(a)(ii):						
	Head of Income				Amount of loss		
	Profit and gains of business or profession						
(ii)	Section 224(2)(b):						
	Sl. No.	Head of Income			Amount of loss		
	1.						
	2.	<i>(Repeat, if required)</i>					
<b>13.</b>	Details of losses under the head ‘Profit and gains of business or profession’, if any:						
	Sl. No.	Details of brought forward loss, if any		Amount of income or loss during the tax year after set-off (in accordance with section 224(2))	Amount of loss to be carried forward		
		Tax Year/ Assessment Year	Amount		Tax Year/ Assessment Year	Amount	
	(1)	(2)	(3)	(4)	(5)	(6) = (3) – (4)	
	1.						
	2.	<i>(Repeat, if required)</i>					
<b>14.</b>	Aggregate of positive income of the Investment Fund under various heads after setting off of losses at Sl. No. 13 (aggregate of the positive amounts in Sl. No. 11 (Column (7) after set off) [API]:						
(i)	(a)	Income under the head ‘Profit and gains of business or profession’:					
	(b)	Proportion to [API] (in %):					
(ii)	Income under the head ‘Capital Gains’:						

	(a)	Long Term Capital Gains:			
		(I)	(A)	Capital Gains Code ( <i>refer Note 4</i> ):	
			(B)	Amount:	
			(C)	Proportion to <b>[API]</b> (in %):	
		(II)	<i>(Repeat, if required, for the multiple capital gains code)</i>		
	(b)	Short Term Capital Gains:			
		(I)	(A)	Capital Gains Code ( <i>refer Note 4</i> ):	
			(B)	Amount:	
			(C)	Proportion to <b>[API]</b> (in %):	
		(II)	<i>(Repeat, if required, for the multiple capital gains code)</i>		
	(iii)	Income under the head 'Income from other sources':			
		(a)	(I)	Dividend:	
			(II)	Proportion to <b>[API]</b> (in %):	
(b)		(I)	Other (specify section if taxed at special rates):		
		(II)	Proportion to <b>[API]</b> (in %):		
<b>15.</b>	Details of losses other than the loss under the head 'Profits and Gains of business or profession', if any, accumulated at the level of investment fund as on the 31 <sup>st</sup> March, 2019:				
	Assessment Year	Amount of Loss under various heads of income		Total	
		Long Term Capital Loss	Short Term Capital Loss		
	2016-17				
	2017-18				
	2018-19				
	2019-20				
	Total				
<b>16.</b>	Aggregate of losses under various heads after ignoring the losses at Sl. No. 12(ii) (aggregate of the negative amounts in Sl. No. 11 (Column (7)) <b>[AL]</b> ):				
(i)	Loss under the head 'Capital Gains':				
	(a)	Long Term Capital Gains:			
		(I)	(A)	Capital Gains Code ( <i>refer Note 4</i> ):	
			(B)	Amount:	
			(C)	Proportion to <b>[AL]</b> (in %):	
	(II)	<i>(Repeat, if required, for the multiple capital gains code)</i>			
(b)	Short Term Capital Gains:				

	(I)	(A)	Capital Gains Code (refer Note 4):	
		(B)	Amount:	
		(C)	Proportion to [AL] (in %):	
	(II)	(Repeat, if required, for the multiple capital gains code)		
(ii)	Loss under the head 'Income from other sources':			
(a)	(I)	Other (specify section if taxed at special rates):		
	(II)	Proportion to [AL] (in %):		

<b>17.</b>	Details of person being a unit holder, referred to in section 224(1) by whom the income or loss is received or in whose name it has been credited, in a case where, —												
(i)	there is a positive income:												
	Sl. No.	Name(s) of the unit holder	Address(es)	PAN / Aadhaar	Total amount of positive income paid/credited/deducted to be credited	Date of payment / credit	Income under the head 'Profit and Gains of business or profession'	Income under the head 'Capital Gains'				Income under the head 'Income from other sources'	
								Long Term Capital Gains		Short Term Capital Gains			
								Capital Gains Code	Income	Capital Gains Code	Income	Dividend	Other (specify section if taxed at special rates)
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 14(i)(b)	(8) = relevant code Sl. No. 14(ii)(a)	(9) = (5) × Sl. No. 14(ii)(a) (proportion to [API] for each capital gains code)	(10) = relevant code Sl. No. 14(ii)(b)	(11) = (5) × Sl. No. 14(ii)(b) (proportion to [API] for each capital gains code)	(12) = (5) × Sl. No. 14(iii)(a)(II)	(13) = (5) × Sl. No. 14(iii)(b)(II)
	1.												
	2.	(Repeat, if required)											
(i)	there is a loss in respect of units held for more than 12 months as per section 224(2)(a)(ii):												

Sl. No.	Name (s) of the unit holder	Address(es)	PAN/Aadhaar	Total amount of loss paid/credited/deemed to be credited	Date of payment/credit	Loss under the head 'Capital Gains'				Income under the head 'Loss from other sources'
						Long Term Capital Gains		Short Term Capital Gains		
						Capital Gains Code	Income	Capital Gains Code	Income	Other
(1)	(2)	(3)	(4)	(5)	(6)	(7) = relevant codes at Sl. No. 16(i)(a)	(8) = (5) × Sl. No. 16(i)(a) (proportion to [AL] for each capital gains code)	(9) = relevant codes at Sl. No. 16(i)(b)	(10) = (5) × Sl. No. 16(i)(b) (proportion to [AL] for each capital gains code)	(11) = (5) × Sl. No. 16(ii)(a)(II)
1.										
2.	<i>(Repeat, if required)</i>									
<b>18.</b>	Other details to be provided as separate enclosure:									<i>(attach as per Note 5)</i>

### Declaration

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.

I am submitting this application in my capacity as \_\_\_\_\_ (designation), holding PAN \_\_\_\_\_ and I am competent to verify and submit this application.

Place:

Signature:

Date:

Name:

Designation:

### Verification

I \_\_\_\_\_ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 224(7)) to the unit holder by the \_\_\_\_\_ (Investment fund) for the tax year ending \_\_\_\_\_.

I affirm that the above particulars are true and correct to the best of my/our\* knowledge and belief.

Place: \_\_\_\_\_ Signature: \_\_\_\_\_  
 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 Investment Fund.
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. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. In Part B (Sl. No. 14, 16 and 17), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

5. With respect to Part B (Sl. No. 18), 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 (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund

	Management) Regulations, 2022.
A-2	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 224(7)).

6. The expression “accountant” means the accountant as defined in the 515(3)(b).
7. The expression “Assessment Year” shall have the same meaning as defined in section 2(9) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal).
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.