

¹[FORM NO. 64D

[See clause (ii) of sub-rule (1) of rule 12CB]

Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961

1. Name of the Investment Fund:
2. Address of the registered office:
3. Legal status [company/ trust/ limited liability partnership/ body corporate:
4. Permanent Account Number:
5. Previous year ending:
6. Name and address of the Directors/ Trustees/ Partners of the Investment fund*:

S. No	Name	Address	PAN/ AADHAAR
(1)	(2)	(3)	(4)

7. (i) Whether registered as Alternative Investment Fund with Securities and Exchange Board of India under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012: Yes/No*

(ii) If yes, furnish following details:

- (d) Whether registered as Category I/ II : Yes/No*
- (e) Registration number :
- (f) Date of registration :

8. (a) Total income of Investment Fund during the previous year:

(b) Break-up of total income [aggregate of amounts under column (7) of the following table for each head]:

S. No.	Under the head	Income/ Loss			Loss to be set off in accordance with sub-section (2) of section 115UB	Net Income/ loss after set-off of losses in terms of sub-section (2) of section 115UB [(5) minus (6)]
		Amount	from Off-shore investment out of the investment of non-resident unit holder	Net [(2) minus (3)]		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Profit and gains of business or profession					
2.	Long Term Capital Gains [Chargeable @10% u/s 112A/ @10% (other than section 112A)/ at @20%]					
3.	Short Term Capital Gains [Chargeable @15% u/s 111A/ @30%/ at applicable rate]					
4.	Income from other sources (Dividend/ Others) <i>(Please specify section if taxed at special rate)</i>					

9. (i) Details of losses of the previous year, if any; required to be ignored for purposes of sub-section (1) of section 115UB in accordance with,-

(a) sub-clause (b) of clause (i) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss
(1)	(2)	(3)
	Profit and gains of business or profession	

(b) clause (ii) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss
(1)	(2)	(3)

(ii) Details of losses under the head "Profit and gains of business or profession", if any;:

S. No.	Details of brought forward loss, if any,		Amount of income/ loss during the previous year after set-off [in accordance with section 115UB(2)]	Amount of loss to be carried forward [(5) minus (6)]	
	Assessment Year	Amount		Assessment Year	Amount
(1)	(2)	(3)	(4)	(5)	(6)

(iii) Aggregate of positive income of the Investment Fund under various heads after setting off of losses at (ii) above [aggregate of the positive amounts in column (7) of the table under para 8(b) after set off] :

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(a) Income under head „Profit and gains of business or profession“:

S. No.	Amount	Proportion [Column 2/ Amount at 9(iii) above]
(1)	(2)	(3)

(b) Income under head „Capital Gain“:

S. No.	Category	Amount	Proportion [Column 3/ Amount at 9(iii) above]
(1)	(2)	(3)	(4)
1	Long Term Capital Gain [Chargeable @10% u/s 112A]		
2	Long Term Capital Gain [Chargeable @10% (other than section 112A)]		
3	Long Term Capital Gain [Chargeable @20%]		
4	Short Term Capital Gain [Chargeable @15% u/s 111A]		
5	Short Term Capital Gain [[Chargeable @30%]		
6	Short Term Capital Gain [Chargeable at applicable rate]		

(c) Income under the head „Other Sources“:

S. No	Category	Amount	Proportion [Column 3/Amount at 9(iii) above]
(1)	(2)	(3)	(4)
1.	Dividends [referred to in Section 115-O]*		
2.	Others (Please specify section if taxed at special rate)		

*[referred to in section 115O] shall be omitted with effect from the assessment year 2021-2022.

10. Details of loss 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 31st March, 2019:

Assessment Year	Amount of Loss under various Heads of Income		Total
	Long Term Capital Loss	Short Term Capital Loss	
(1)	(2)	(3)	(4)
2016-2017			
2017-2018			
2018-2019			
2019-2020			
Total			

11. Aggregate of loss under various heads after ignoring the loss in 9(i)(b) above [aggregate of the negative amounts in column (7) of the table under 8(b)]:

(i) Loss under head „Capital Gain“:

S. No.	Category	Amount	Proportion [Column 3/Amount at s no. 11]
(1)	(2)	(3)	(4)
1	Long Term Capital Gain [Chargeable @10% u/s 112A]		
2	Long Term Capital Gain [Chargeable @10% (other than section 112A)]		
3	Long Term Capital Gain [Chargeable @20%]		
4	Short Term Capital Gain [Chargeable @15% u/s 111A]		
5	Short Term Capital Gain [Chargeable @30%]		
6	Short Term Capital Gain [Chargeable at applicable rate]		

(ii) Loss under the head „Other Sources“:

S. No	Category	Amount	Proportion [Column 3/ Amount at s no. 11]
(1)	(2)	(3)	(4)
1	Other sources (Please specify section if taxed at special rate)		

12. Details of person being a unit holder, referred to in sub-section (1) of section 115UB by whom the income or loss is received or in whose name it has been credited in a case where,-

(i) there is positive income:

S. No.	Name of Unit Holder	Address	PAN/AADHAAR	Total Amount of positive income paid/credited/Deemed to be credited	Income under the head „Business or Profession“ [Column 5 × Column 3(1) of Table at s.no. 9(iia)]	Income under the head „Long Term Capital Gains“			Income under the head „Short Term Capital Gains“			Income under the head „Other Sources“	
						Chargeable @10% u/s 112A [Column 5 × Column 4(1) of Table at s.no. 9(iii)(b)]	Chargeable @10% (other than section 112A) [Column 5 × Column 4(2) of Table at s.no. 9(iii)(b)]	Chargeable @20% [Column 5 × Column 4(3) of Table at s.no. 9(iii)(b)]	Chargeable @15% u/s 111A [Column 5 × Column 4(4) of Table at s.no. 9(iii)(b)]	Chargeable @30% u/s [Column 5 × Column 4(5) of Table at s.no. 9(iii)(b)]	Chargeable at applicable rate [Column 5 × Column 4(6) of Table at s.no. 9(iii)(b)]	„Dividend“ [referred to in Section 115-O]*[Column 5 × Column 4(1) of Table at s.no. 9(iii)(c)]	Others [Column 5 × Column 4(2) of Table at s.no. 9(iii)(c)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

*[referred to in Section 115O] shall be omitted with effect from the Assessment year 2021-2022.

(ii) there is loss in respect of units held for more than 12 months as per clause (b) of sub-section (2) of section 115UB :

S. No.	Name of Unit Holder	Address	PAN/AADHAAR	Total Amount of loss paid/credited/Deemed to be credited	Loss under the head „Long Term Capital Gains“			Loss under the head „Short Term Capital Gains“			Loss under the head „Other Sources“ [Column 5 × Column 4(1) of Table at s.no. 11(ii)]
					Chargeable @10% u/s 112A [Column 5 × Column 4(1) of Table at s.no. 11(i)]	Chargeable @10% (other than section 112A) [Column 5 × Column 4(2) of Table at s.no. 11(i)]	Chargeable @20% [Column 5 × Column 4(3) of Table at s.no. 11(i)]	Chargeable @15% u/s 111A [Column 5 × Column 4(4) of Table at s.no. 11(i)]	Chargeable @30% u/s [Column 5 × Column 4(5) of Table at s.no. 11(i)]	Chargeable at applicable rate [Column 5 × Column 4(6) of Table at s.no. 11(i)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(iii) there is deemed loss as on 31st March, 2019 in terms of clause (i) of sub-section (2A) of section 115UB#:

Assessment year*						
S. No.	Name of Unit Holder	Address	PAN/AADHAAR	Loss under the head „Long Term Capital Gains“	Loss under the head „Short Term Capital Gains“	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Point (iii) above shall be omitted with effect from the Assessment Year 2020-2021.

* To be filled separately for each assessment year (2016-2017, 2017-2018, 2018-2019 and 2019-2020).

Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.

Attach 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 sub-section (6) of section 115UB].

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to furnish this statement and verify it.

Verified today the _____ day of _____.

Place _____ Signature _____

Verification

I/We _____ have examined the books of account and other documents showing the particulars of income earned and the income paid/ credited [including amount deemed to have been credited in accordance with provisions of sub-section (6) of section 115UB] to the unit holder by the _____ (name of the Alternative Investment Fund) for the previous year ending _____.

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place _____

Date _____

(Signature with name of the accountant)

Notes: 1. "Accountant" shall have the same meaning as assigned to it in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.

2. All amount to be mentioned in Indian rupees.

* Strike out whichever is not applicable.]