

¹[FORM NO. 64C

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

[e-Form]

Statement of income distributed by an investment fund to be provided to the unit holder under section 115UB of the Income-tax Act, 1961

- (a) Name of the unit holder:
- (b) Address of the unit holder:
- (c) Permanent Account Number or AADHAAR of the unit holder:
- (d) Previous year ending:
- (e) Name and address of the Investment Fund:
- (f) Permanent Account Number of the Investment Fund:
- (g) Details of the income or loss [after ignoring the loss under clause (ii) of sub-section (2) of section 115UB] paid or credited by the Investment Fund to the unit holder during the previous year:

1. Substituted by the IT (Fifth Amdt.) Rules, 2025, w.e.f. **24-2-2025**.

(In Rs.)

S.No.	Amount paid or credited	Date of payment or credit	Breakup of Amount paid/credited under Heads of Income						
			'Business or profession'	'Long Term Capital Gain'		'Short Term Capital Gain'		'Other Sources'	
				Code	Income or Loss	Code	Income or Loss	'Dividend'	Others (please specify if taxed at special rate)
			Income					Income	Income or Loss
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(h) Details of deemed loss as on the 31st March, 2019 in terms of sub-section (2A) of section 115UB (to be passed to the unit holder holding unit on 31st March, 2019):

(In Rs.)

S.No.	Assessment Year	Breakup of deemed loss under Heads of Income	
		'Long Term Capital Gain'	'Short Term Capital Gain'
(1)	(2)	(3)	(4)

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 _____

Notes:

1. Select one of the following codes for column (5) in Table at 7. Multiple rows with different codes can be there.

S.No.	Long term capital gain	Code
1.	Long term capital gain chargeable at 12.5% under section 112A	1
2.	Long term capital gain chargeable at 10% under section 112A	2
3.	Long term capital gain chargeable at 12.5% other than section 112A	3
4.	Long term capital gain chargeable at 10% other than section 112A	4
5.	Long term capital gain chargeable at 20%	5

2. Select one of the following codes for column (7) in Table at 7. Multiple rows with different codes can be there.

S.No.	Short term capital gain	Code
1.	Short term capital gain chargeable at 20% under section 111A	6
2.	Short term capital gain chargeable at 15% under section 111A	7
3.	Short term capital gain chargeable at 30%	8
4.	Short term capital gain chargeable at applicable rate	9]