

## FORM 26QC : Complete Process

### 📢 Are you a tenant paying rent? Here's what you need to know! 📢

Did you know that if you are paying rent of more than ₹50,000 per month, you **must** deduct TDS and file **FORM 26QC**?

🔍 **What is FORM 26QC?** FORM 26QC is a mandatory form that must be filed by the tenant, who is responsible for paying rent to a resident landlord. TDS at a rate of **5%** needs to be deducted on the rent paid.

📅 **Due Date for Filing FORM 26QC:** The tenant must file FORM 26QC within **30 days** from the end of the financial year, the date the property is vacated, or the termination of the rent agreement—whichever comes first.

For **FY 2024-25**, the **last date to file** is **30th April, 2025**.

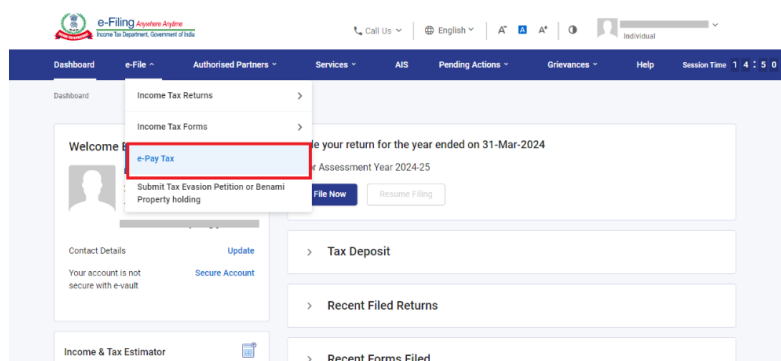
📍 **Where to file FORM 26QC?** You can easily file FORM 26QC on the **Income Tax Portal**.

For a detailed guide on how to file FORM 26QC, check out the link below! 🖱️

#TDS #FORM26QC #IncomeTax #RentPayment #TaxFiling #TaxCompliance #FinancialYear #TaxTips

#### Online TDS payment procedure under Section 194-IB

1. Login to the Income Tax Portal : <https://www.incometax.gov.in/iec/foportal/>
2. Once Logged in, Go to E-file >> E- Pay Tax.

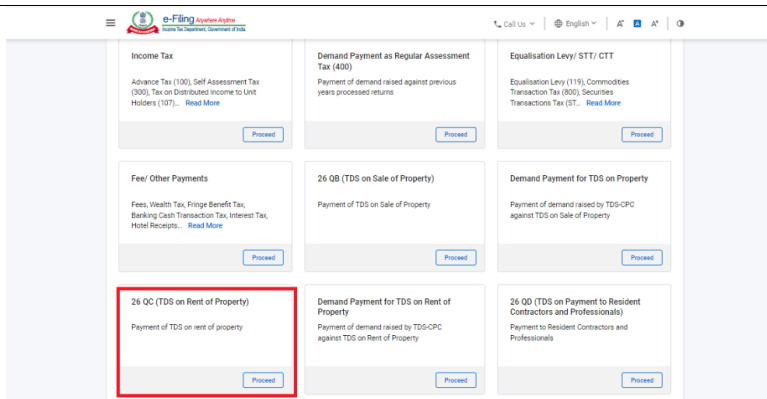


3. Select on New Payment >> 26QC (TDS on Rent of Property)

**Team Edukating**

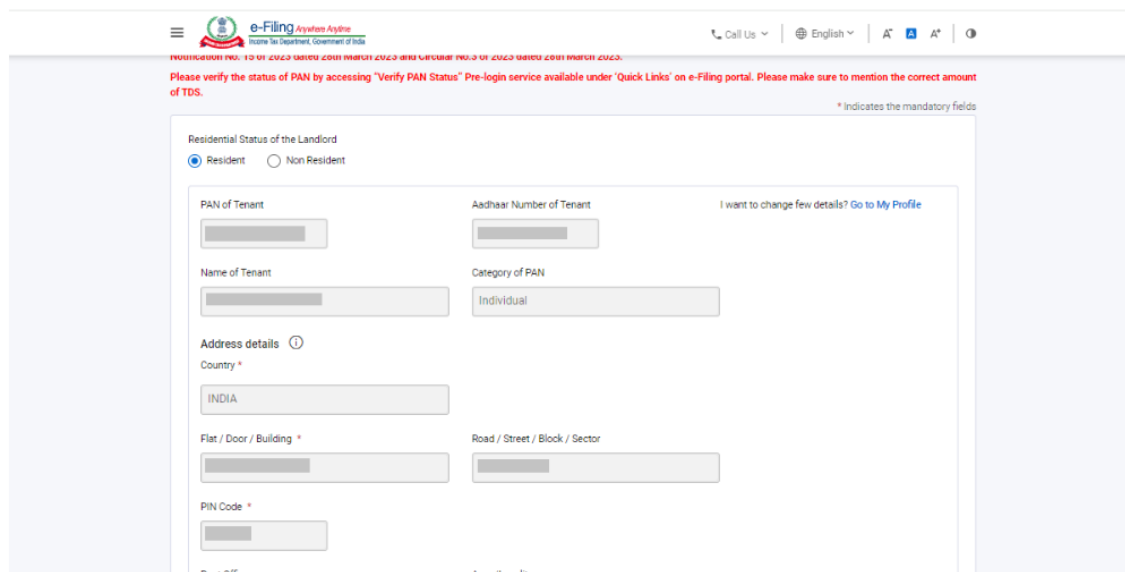
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Email: [contact@edukating.com](mailto:contact@edukating.com)



The screenshot shows the e-Filing portal interface with various tax payment options. The option '26 QC (TDS on Rent of Property)' is highlighted with a red rectangular box. Other visible options include Income Tax, Demand Payment as Regular Assessment Tax (400), Equalisation Levy/ STT/ CTT, Fee/ Other Payments, 26 OB (TDS on Sale of Property), Demand Payment for TDS on Property, and Demand Payment for TDS on Rent of Property.

4. Fill in the details of the tenant. Add landlord details like PAN and address. Provide details on rent being paid and TDS deduction details. Proceed with payment of tax after you have entered the above details.



The screenshot shows the 'Residential Status of the Landlord' form on the e-Filing portal. The form includes fields for PAN of Tenant, Aadhaar Number of Tenant, Name of Tenant, Category of PAN, Address details (Country, Flat / Door / Building, Road / Street / Block / Sector, PIN Code), and a checkbox for 'Resident' (selected) or 'Non Resident'. A red banner at the top states: 'Please verify the status of PAN by accessing "Verify PAN Status" Pre-login service available under "Quick Links" on e-Filing portal. Please make sure to mention the correct amount of TDS.' A note at the bottom right indicates '\* Indicates the mandatory fields'.

Enter the period of tenancy, rent value and other relevant details.

5. Once submitted, note the payment acknowledgement number for future reference. You can download Form 26QC and print it for documentation purposes.
6. FORM 16C reflects the amount of TDS deducted on rent at 5% by the individual/HUF (u/s 194IB). FORM 16C can be downloaded only from the TRACES portal. You will have to register and log in as a Taxpayer. Under download, you can request for Form 16C generation which will later be available in Requested Download.