

## **KNOW ABOUT PAN**

### **What is PAN?**

Permanent Account Number (PAN) is a ten-digit alphanumeric identifier, issued by Income Tax Department. Each assessee (e.g. individual, firm, company etc.) is issued an unique PAN.

1-5 field are alpha (A to Z)

6-9 field are numeric (0-9)

10 field is alpha (A-Z)

#### **1. Forth field of pan denotes assessee status :**

- for individual = "P"
- for Company = "C"
- for Trust = "T"
- for partnership firm = "F"
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- Body of Individual = "B"
- Association of persons = "A"
- HUF= "H"

#### **2. Fifth field of PAN denotes :**

- In case of individual : Surname/last name (as given in PAN application)
- for ex. in case of Ram Kumar (individual)
- 5th field will be "K"
- 4th field will be "P"
- In case of Ram Kumar Gupta (Individual)
- 5th field will be "G"
- 4th field will be "P"
- In case of All Other Assesees
- 5th field will be first letter of Name/first Name
- for ex. : In case of Suresh Jindal (HUF)
- 5th field will be "S" (first letter of First name, i.e., Suresh)

- 4th field will be "H" (for HUF)
- for ex. : in case of ABB LTD
- 5th field will be "A" (first letter of First name)
- 4th field will be "C" (for Company)