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ANANDRAM SARDA & ASSOCIATES

CHARTERED ACCOUNTANTS
HYDERABAD, INDIA

“Indispensable Business Partner”

**Tax Deduction at Source (TDS) on payments to Residents as per new
Income Tax Act, 2025**

A1. TDS ON **NON-SALARY** PAYMENTS TO **RESIDENTS** UNDER THE NEW INCOME TAX ACT, 2025

(Generally Applicable and Frequently Used)

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Commission or Brokerage (Other than Insurance Commission)	1006	194H	393(1) [Table: Sl.1(ii)]	Any person other than Individual or HUF; or Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession (Referred to as "Specified Person")	₹ 20,000 per annum	2%	No TDS on commission or brokerage payable by BSNL/MTNL to their PCO franchisees Commission or brokerage includes any payment received or receivable, directly or indirectly, by a person acting on behalf of another person, - (a) for services rendered (not being professional services); or (b) for any services in the course of buying or selling of goods; or (c) in relation to any transaction relating to any asset, valuable article or thing, not being securities .

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Rent on Plant & Machinery	1008	194I(a)	393(1) [Table: Sl.2(ii) D(a)]	Any person other than Individual or HUF; or Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession (Referred to as "Specified Person")	₹ 50,000 per month	2%	No TDS on Rent to Real Estate Business Trust – Rent paid to REIT (Real Estate Investment Trust) for real estate assets owned by it.

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Rent on Immovable Property	1007	194IB	393(1) [Table: Sl.2(i)]	Individual/HUF other than Specified Person	₹ 50,000 per month	2%	TDS to be deducted either in the last month of the tax year or last month of tenancy.
				b) Others	1009	194I(b)	393(1) [Table: Sl.2(ii) D(b)]

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Transfer of Immovable Property (Other than Agricultural Land)	1012	194IA	393(1) [Table: SI.3(i)]	Any Person	₹ 50,00,000 (Consideration for transfer of immovable property shall include all charges of the nature of: - club membership fee - car parking fee - electricity or water facility fee - maintenance fee - advance fee - any other charges of similar nature which are incidental to the transfer)	1% on Consideration or Stamp duty value, whichever is higher	<ul style="list-style-type: none"> Threshold limit is applicable to aggregate of the amounts paid to the transferees Threshold limit is equal to or greater than ₹ 50 Lakhs In case, provisions of both this section and specified agreement(393 (1) [Table: SI.3(ii)]) is applicable, tax will be deducted as per specified agreement 10% File Challan cum Statement in Form 141 being TDS Return (Old Form 26QB) within 30 days from the end of the month in which payment was made Issue TDS Certificate in Form 132 (Old Form 16B) within 15 days

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points	
Interest income other than on Securities by-	a) Banks & Post Office	1020 - Payee is Senior citizen 1021 - Payee is others	194A	393(1) [Table: SI.5(ii)]	Banking Co., Co-Op. Bank and Post Office	a) ₹ 1,00,000 - senior citizen; (b) ₹ 50,000 - others	Rates in force. 10% for tax year 2026-27	No TDS when interest income paid to any bank, financial corporation, LIC, Unit Trust of India, insurance company/co.op.society and other notified entities by Central Govt. Interest income on time deposits only. Threshold for each depositor across the bank where Core Banking Solutions are implemented. Else, to be computed for each branch separately.
	b) Specified Person (other than Banks & Post Office)	1020 - Payee is Senior citizen 1021 - Payee is others	194A	393(1) [Table: SI.5(iii)]	Any person other than Individual or HUF or Banks or Post Office; or Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession	₹ 10,000	Rates in force. 10% for tax year 2026-27	No TDS on interest income- - by a firm to a partner of the firm - by co.op society (other than bank) having gross receipts upto ₹ 50 Crores in preceding tax year to its members - by co.op society to any other co.op. society - on deposits with primary agricultural credit society or primary credit society or co.op land mortgage bank or co.op. land dev. bank - on compensation awarded by Motor Accidents Claims Tribunal to - (a) an individual (b) others upto ₹ 50,000 per tax year - received by a business trust from a special purpose vehicle

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Payments to Contractors for any Works (including supply of labour)	1023 – Payments to Individual / HUF 1024 – Payments to others	194C	393(1) [Table: Sl.6(i)]	Any Designated Person (Refer Note A below)	(a) ₹ 30,000 - single transaction (b) ₹ 1,00,000 – aggregate per annum to same contractor	1% - Individual or HUF 2% - Others	<p>Work shall include-</p> <ul style="list-style-type: none"> - advertising - broadcasting and telecasting including production of programme - carriage of goods or passengers other than railways - catering - contract manufacturing - supply of manpower <p>No TDS where the payment is made exclusively for personal purposes of the individual or HUF.</p> <p>No TDS if the contractor (having PAN) owns 10 or fewer goods carriages on furnishing of declaration in Form _____ and the payer furnishes the declarations to Income Tax Dept. within the prescribed time.</p> <p>No TDS on material value if mentioned separately on invoice and material was purchased from the same customer or its associates in case of contract manufacturing. TDS will be applicable on the value excluding material value.</p>

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
<p>Payment by Individual or HUF other than Specified Person towards -</p> <ul style="list-style-type: none"> - Payments to Contractors for Works; or - Fee for professional services; or - Commission or Brokerage (other than insurance commission) 	1025	194M	393(1) [Table: Sl.6(ii)]	Individual or HUF	₹ 50,00,000	2%	<p>Threshold is for total payments to same payee in a year.</p> <p>File Challan cum Statement in Form 141 being TDS Return (Old Form 26QD) within 30 days from the end of the month in which payment was made</p> <p>Issue TDS Certificate in Form 132 (Old Form 16D) within 15 days</p>

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Fees for Technical Services; or	1026	194J(a)	393(1) [Table: Sl.6(iii).D(a)]	Any person other than Individual or HUF or Banks or Post Office; or	₹ 50,000 per annum	2%	<ul style="list-style-type: none"> Fees for technical services (not being a professional services) Royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films Payee engaged only in the business of operation of call centre
Royalty in respect of Cinematographic Films ; or				Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession		2%	
Payments to Call Centre; or						2%	
Non-compete fee; or						10%	
Royalty (other than cinematographic films)						10%	

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
<p>Professional Fees</p> <p>Remuneration or fees or commission to a director of a company (Other than salary)</p>	<p>1027 – Fees for Professional Services</p> <p>1028 – Remuneration or fees or commission to a director of a company</p>	194J(b)	393(1) [Table: Sl.6(iii).D(b)]	<p>Any person other than Individual or HUF or Banks or Post Office; or</p> <p>Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession</p>	<p>₹ 50,000 per annum for Professional Fee</p> <p>₹ Nil for Payments to Director</p>	10%	<p>TDS is not deducted where the payment is made exclusively for personal purposes of the individual or HUF.</p> <p>Professional services means services rendered by a person in the course of carrying on:</p> <ul style="list-style-type: none"> - legal, - medial, - engineering, - architectural, - accountancy, - technical consultancy, - interior decoration, - advertising, - information technology, - company secretary, - film artist, - authorised representative (before Tribunal or authority), or - other notified professions.

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Purchase of Goods	1031	194Q	393(1) [Table: Sl.8(ii)]	<p>Any Person – Buyer</p> <p>A person whose total sales, gross receipts or turnover from the business carried on by him exceeds ₹ 10 Crores during the previous tax year</p>	₹ 50,00,000 per annum	<p>0.1% - With PAN</p> <p>5% - No PAN</p>	<ul style="list-style-type: none"> The provision will not be applicable if tax is required to be deducted under any other provision of the Act Date of deduction of tax - Payment or credit which ever is earlier Tax is deductible on the amount exceeding ₹ 50 Lakhs

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Business or Professional Perquisite	1033- In cash 1034 – In kind, partly cash & partly kind	194R	393(1) (Table: SI.8(iv))	Any person other than Individual or HUF; or Individual or HUF, who has sales, gross receipts or turnover exceeding ₹ 1 Crore in business or ₹ 50 Lakhs in profession (Referred to as “Specified Person”)	₹ 20,000	10%	<p>Any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind, provided to a resident and before providing such benefit or perquisite shall deduct the tax.</p> <p>Where the consideration or benefit or perquisite provided:</p> <ul style="list-style-type: none"> - is in exchange of another virtual digital asset where there is no part in cash; or - is wholly in kind; or - is partly in kind and partly in cash, but such part of the cash is not sufficient to meet the liability or deduction of tax in respect of the whole of such payment or benefit or perquisite, <p>the person responsible for paying or providing shall ensure that the tax required to be deducted has been paid before releasing such consideration or benefit or perquisite.</p>

B1. TDS ON NON-SALARY PAYMENTS TO BOTH RESIDENTS AND NON-RESIDENTS UNDER THE NEW INCOME TAX ACT, 2025

(Generally Applicable and Frequently Used)

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points
Cash withdrawal	1064- Recipient is a co-operative society 1065-Other recipients	194N	393(3) (Table: Sl.5)	Banking Co., Co- Op. Bank, Post Office	(a) ₹ 3Crores - recipient is a co- operative society; or (b) ₹ 1Crore - recipient is other than a co- operative society.	2%	For payments to both resident or non- resident. No TDS when: Payment made to- (a) the Government; (b) any banking company or co- operative bank or a post office; (c) any business correspondent; (d) any white label automated teller machine operator.
Salary, Remuneration, Commission, Bonus or Interest paid or credited to a Partner	1067	194T	393(3) (Table: Sl.7)	Firm	₹ 20,000	10%	For payments to both resident or non- resident.

Notes:

Definitions

A. Any Designated Person

- a) Individual or HUF or AOP or BOI, who has Sales, Gross Receipts or Turnover exceeding ₹ 1 Crore in Business or ₹ 50 Lakhs in Profession
- b) the Central Government or any State Government or
- c) any local authority or
- d) any corporation established under Indian Act
- e) any company or
- f) any co-operative society or
- g) any authority engaged in housing accommodation or for planning, development or improvement of cities, towns and villages, or for both or
- h) any society registered under Societies Registration Act, 1860
- i) any trust
- j) any University under University Grants Commission Act, 1956
- k) any Government of a foreign state or a foreign enterprise or any association established outside India
- l) any firm

B. Specified Person

- a) Any person other than Individual or HUF
- b) Individual or HUF, who has Sales, Gross Receipts or Turnover exceeding ₹ 1 Crore in Business or ₹ 50 Lakhs in Profession

Access the below link for **Non-Salary** TDS Provisions Other Than Listed Above (Which are not frequently used)

<https://workdrive.zohoexternal.in/external/cd92fc3cb2400a0e80c6eccbf1567e63a61e4482d00cfec905e8d55cfdd34086>

Note: Non-salary TDS on payments to non-residents are not covered here and will be released separately.

TDS ON SALARY PAYMENTS UNDER THE NEW INCOME TAX ACT, 2025

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points																						
Salary New Tax Regime	1001 – Govt Employees 1002 – Other than above	192	392	Employer	Basic Exemption New Tax Regime (Default): ₹ 4 Lakh	<p>Slab Rates-New Tax Regime</p> <table border="1"> <thead> <tr> <th>Taxable Income (₹)</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>Up to 4 Lakh</td> <td>Nil</td> </tr> <tr> <td>4 - 8 Lakh</td> <td>5%</td> </tr> <tr> <td>8 - 12 Lakh</td> <td>10%</td> </tr> <tr> <td>12 - 16 Lakh</td> <td>15%</td> </tr> <tr> <td>16 - 20 Lakh</td> <td>20%</td> </tr> <tr> <td>20 - 24 Lakh</td> <td>25%</td> </tr> <tr> <td>> 24 Lakh</td> <td>30%</td> </tr> </tbody> </table>	Taxable Income (₹)	Tax Rate	Up to 4 Lakh	Nil	4 - 8 Lakh	5%	8 - 12 Lakh	10%	12 - 16 Lakh	15%	16 - 20 Lakh	20%	20 - 24 Lakh	25%	> 24 Lakh	30%	<p>Date of deduction of tax- At the time of actual salary payment</p> <p>Rebate – New Section 156 (old 87A)</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>New Tax Regime</th> </tr> </thead> <tbody> <tr> <td>Income Limit</td> <td>Upto 12 Lakh</td> </tr> <tr> <td>Maximum Rebate</td> <td>₹ 60,000</td> </tr> </tbody> </table> <p>Standard Deduction u/s 19 (old 16) New Tax Regime: ₹ 75,000</p>	Particulars	New Tax Regime	Income Limit	Upto 12 Lakh	Maximum Rebate	₹ 60,000
Taxable Income (₹)	Tax Rate																												
Up to 4 Lakh	Nil																												
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Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points																
Salary Old Tax Regime	1001 – Govt Employees 1002 – Other than above	192	392	Employer	Basic Exemption Old Tax Regime (Optional): Under 60 years & NRIs: ₹ 2.5 Lakh Senior Citizens (60–79 years): ₹ 3 Lakh Super Senior Citizens (80 years and above): ₹ 5 Lakh	Slab Rates-Old Tax Regime <table border="1"> <thead> <tr> <th>Taxable Income (₹)</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>0 - 2.5 Lakh</td> <td>Nil</td> </tr> <tr> <td>2.5 – 5 Lakh</td> <td>5%</td> </tr> <tr> <td>5 – 10 Lakh</td> <td>20%</td> </tr> <tr> <td>> 10 Lakh</td> <td>30%</td> </tr> </tbody> </table>	Taxable Income (₹)	Tax Rate	0 - 2.5 Lakh	Nil	2.5 – 5 Lakh	5%	5 – 10 Lakh	20%	> 10 Lakh	30%	Date of deduction of tax- At the time of actual salary payment Rebate – New Section 156 (old 87A) <table border="1"> <thead> <tr> <th>Particulars</th> <th>Old Tax Regime</th> </tr> </thead> <tbody> <tr> <td>Income Limit</td> <td>Upto 5 Lakh</td> </tr> <tr> <td>Maximum Rebate</td> <td>₹ 12,500</td> </tr> </tbody> </table> Standard Deduction u/s 19 (old 16) Old Tax Regime: ₹ 50,000	Particulars	Old Tax Regime	Income Limit	Upto 5 Lakh	Maximum Rebate	₹ 12,500
Taxable Income (₹)	Tax Rate																						
0 - 2.5 Lakh	Nil																						
2.5 – 5 Lakh	5%																						
5 – 10 Lakh	20%																						
> 10 Lakh	30%																						
Particulars	Old Tax Regime																						
Income Limit	Upto 5 Lakh																						
Maximum Rebate	₹ 12,500																						

Nature of Payment	Tax Payment Code	Old Section	New Section	Payer	Threshold Limit	TDS Rate (%)	Additional Points														
EPF Withdrawals	1004 – EPF withdrawal	192	392	Trustees of Provident Fund / Employer	< ₹ 50,000	<p>EPF withdrawals</p> <table border="1"> <thead> <tr> <th>Scenarios</th> <th>PAN Status</th> <th>TDS Rate</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Service < 5 yrs and withdrawal ≥ ₹ 50,000</td> <td>With PAN</td> <td>10%</td> </tr> <tr> <td>No PAN</td> <td>20%</td> </tr> <tr> <td>Service < 5 years and Withdrawal < ₹ 50,000</td> <td>Any</td> <td>Nil</td> </tr> <tr> <td>Service ≥ 5 years</td> <td>Any</td> <td>Nil (Fully Tax-Free)</td> </tr> </tbody> </table>	Scenarios	PAN Status	TDS Rate	Service < 5 yrs and withdrawal ≥ ₹ 50,000	With PAN	10%	No PAN	20%	Service < 5 years and Withdrawal < ₹ 50,000	Any	Nil	Service ≥ 5 years	Any	Nil (Fully Tax-Free)	Date of deduction of tax- At the time of actual payment
Scenarios	PAN Status	TDS Rate																			
Service < 5 yrs and withdrawal ≥ ₹ 50,000	With PAN	10%																			
	No PAN	20%																			
Service < 5 years and Withdrawal < ₹ 50,000	Any	Nil																			
Service ≥ 5 years	Any	Nil (Fully Tax-Free)																			

I. Declaration for No Deduction of Tax At Source

Nature of Income	Section Reference	Resident individual below sixty years of age	Resident senior citizen age of sixty years or more	Any person not being Company or Firm	Non-resident or Person not ordinarily resident
Accumulated balance in EPF	392(7)	Resident individual below sixty years of age can furnish the declaration in Form 121 (old form 15G/H) in duplicate to the deductor if his gross total income is not more than basic exemption limit.	Resident Senior Citizen can furnish the declaration in Form 121 (old Form 15G/H) in duplicate to the deductor if his tax on total income for the tax year will be Nil.	Any person not being a company or firm other than resident individual can furnish the declaration in Form 121 (old Form 15G/H) in duplicate to the deductor if its tax on total income for the tax year will be Nil.	Not Applicable
Insurance Commission	393(1) [Table Sl.1(i)]				Not Applicable
Rent from Specified Person	393(1)[Table Sl.2(ii)]				Not Applicable
Income from units of mutual funds	393(1)(Table Sl.4(i))				Not Applicable
Interest Income	393(1)(Table Sl.5(i),(ii) and (iii))				Non-resident or person not ordinarily resident can furnish declaration in Form 121 to Offshore Banking Units (in IFSC) for interest paid on deposits or borrowings if their tax payable is Nil for the tax year. (Section 393(8))
Income from Life Insurance Policy including Bonus	393(1)(Table Sl.8(i))			Not Applicable	
Dividend	393(1)(Table Sl.7)				

New provision inserted for furnishing of declaration electronically through depository. This will ensure the furnishing of declaration with ease and timely. Till the time depository comes up with the functionality, declarations needs to be furnished manually only with the deductors.

Deductors shall submit the copies of declarations received in a quarter on or before 7th of the month from the end of the quarter with Income-tax Authority.

II. No TDS to be deducted if the recipient is:

- Government; or
- Reserve Bank of India; or
- a corporation established by or under a Central Act which is, under any law in force, exempt from income-tax on its income; or
- a Mutual Fund where the amount is payable to it by way of-
 - o interest; or
 - o dividend; or
 - o any other income accruing or arising to it.

III. No TDS to be deducted on any payment to a person for, or on behalf of, the New Pension System Trust (NPS).

IV. In case of non-furnishing of PAN by the payee, the tax to be deducted at higher of the following (u/s 397(2)):

- (a) at the rate specified in the relevant provision of this Act; or
- (b) at the rate or rates in force; or
- (c) at the rate of 5% where tax is required to be deducted under section 393(1) [Table: Sl. No. 8(ii) or 8(v)] or 20% in any other case.

V. Date of Deduction of Tax

- a. Salary Payments - At the time of actual payment
- b. Non-Salary Payments - Payment or credit which ever is earlier

VI. Due Dates for Deposit of TDS

Month	Due Date for Deposit of TDS
April to February	7th of next month
March	30th April

VII. e-Payment of TDS Challans

Income Tax Department has introduced new integrated payment module for seamless payments across Income Tax Act, 1961 and new Income Tax Act, 2025.

TDS can be paid either by logging into respective TAN login or directly on the portal.

Tax Applicable needs to be selected i.e., Company Deductees or Other than Company Deductees. Separate challan needs to be created for Company and Other than company deductees.

Separate Challan needs to be created for Residents and Non-resident deductees as well.

Multiple section codes upto 20 can be selected for the chosen deductee type in a single challan. No need to create separate challan for each nature of payment/section code every month.

VIII. TDS Returns and TDS Certificates

Purpose	Payee	TDS Return Forms			TDS Certificates		
		Old Forms	New Forms	Frequency	Old Forms	New Forms	Frequency
Salary Payments	Resident/ Non-Resident	Form 24Q	Form 138	Quarterly	Form 16	Form 130	Annual
Non-Salary Payments	Resident	Form 26Q	Form 140	Quarterly	Form 16A	Form 131	Quarterly
	Non-Resident	Form 27Q	Form 144	Quarterly			
Payments by Individual or HUF (other than Specified Person) for Rent, Sale of Property, Contract, Prof. Fee, Commission, VDA	Resident	Form 26QB/QC/QD/QE	Form 141	30 days from the end of the month. For Rent, last month of tax year or last month of tenancy	Form 16B/C/D/E	Form 132	Within 15 days of due date of Form 141

IX. Due Date for TDS Returns and TDS Certificates

Quarter	Return Filing Due Date	TDS Certificate Issue Due Date		
		Form 130	Form 131	Form 132
Q1	31 st July	NA	15 th Aug	Within 15 days of due date of Form 141
Q2	31 st Oct	NA	15 th Nov	
Q3	31 st Jan	NA	15 th Feb	
Q4	31 st May	15 th June	15 th June	

X. Interest on delayed deduction /payment of TDS [u/s 398(3)]

Nature of Delay	Rate of Interest	Period	Notes
Late Deduction of TDS	1% per month	From the date liable for deduction till the date of actual deduction	Part of the month will be considered as whole month for the purposes of interest.
Late Payment of TDS	1.5% per month	From the date of deduction till the date of actual payment of TDS	Part of the month will be considered as whole month for the purposes of interest. Even 1 day delay may lead to payment of interest for two months i.e., 1.5% * 2 months.

Both the interest are applicable simultaneously. Interest is mandatory and payable before furnishing of TDS Returns.

XI. Late Fee for delayed filing of TDS Returns [u/s 427]

Late fee of Rs. 200/- per day till failures continues but not to exceed the tax deductible. Late fee is mandatory and needs to be paid before furnishing of TDS Returns.

XII. Penal consequences of non-deduction or short deduction of TDS

Deductor will be considered as Assessee in Default. Penalty u/s 412 will be levied not exceeding the tax in arrears. No penalty is leviable if there is a good and sufficient reason for failure to deduct and pay the tax.

Deductor will not be considered as assessee in default in case:

- the payee has furnished his return of income;
- taken into account the amount for computing income in that return of income; and
- paid the tax due on the income declared by him in such return of income;

and the deductor furnishes a certificate to this effect from an accountant in the Form 149 (old Form 27BA).

XIII. Claim for refund of excess TDS deposited

A claim for refund of excess TDS deposited with government can be furnished in Form 139.

Contact Us

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