

File Format for Non-Salary Return - Form-26

General Notes for All Record Types

1	If CHAR field has less or no data wrt defined length, then remaining (in case of less data) or the entire (in case of no data) field has to be filled with right justified blank characters (Spaces)
2	If NUMERIC field has less or no data wrt defined length, then remaining (in case of less data) or the entire (in case of no data) field has to be filled with left justified zeroes
3	If DATE field has no data then the entire field has to be filled with blank characters (Spaces)
4	File should be generated in ASCII Format with "txt" as filename extension
5	Each Record (including last record) must start on new line and must end with a newline character. Hex Values : "0D" & "0A"
6	All numeric fields must be right justified.
7	All character fields must be left justified.
8	The constant values as mentioned in the file format below (values of fields viz. 'Record Type', 'Upload Type' etc.)
9	For all fields of type 'Amount', the decimal point will be implicit and need not be mentioned within the file.

TDS Annual Return -- Form-26 (File Header Record)

Sr. No	FIELD	3 digit Column Number as printed in Return Form 26	DATA type	SIZE	Column From	Column To	REMARKS
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file. For File Header Record value will be 000001
2	Record Type		CHAR	2	7	8	Value should be "FH" signifying 'File Header' record
3	File Type		CHAR	3	9	11	Value should be "TDS"
4	Upload Type		CHAR	1	12	12	Value should be "R"
5	File Creation Date		DATE	8	13	20	Specifies the date of creation of the file in ddmmYYYY format
6	File Sequence Number		INTEGER	8	21	28	Indicates the running sequence number for the file. If 2 files being sent, then first file will have value specified as 00000001 and second file will have value as 00000002. This number should be unique across all files being prepared by e-Deductor
7	TAN of Deductor		CHAR	10	29	38	This field should contain the TAN of Deductor
8	Number of Batches(Returns)		INTEGER	4	39	42	Value should be "0001" signifying one batch per file
Note: Single File Header record for the entire file							

TDS Annual Return -- Form-26 (Batch Header Record)							
Sr. No	FIELD	3 digit Column Number as printed in Return Form 26	DATA type	SIZE	Column From	Column To	REMARKS
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file
2	Record Type		CHAR	2	7	8	Value should be "BH" (Batch Header) for the batch header record
3	Batch Number		INTEGER	4	9	12	Value should be '0001'
4	Count of Challan/transfer voucher Records		INTEGER	5	13	17	Count of total number of challans/transfer vouchers mentioned in the Annexure across all sections.
5	Count of Deductee Records		INTEGER	5	18	22	Count of total number of 'Deductee Detail Records' within e-TDS return, across all sections.
6	Form Number		CHAR	4	23	26	Should refer to the form number mentioned on the first line of the first page of the Return Form, e.g. 26 / 27. Value should be '26'
7	RRR Number		INTEGER	10	27	36	For internal use. Value '0000000000'
8	RRR Date		DATE	8	37	44	For internal use. Value eight spaces
9	TAN of Deductor		CHAR	10	45	54	Specifies the TAN of the deductor
10	PAN Number of TAN		CHAR	10	55	64	Specifies the PAN of the deductor
11	Assessment Year		INTEGER	6	65	70	e.g. 200304, for assessment year 2003-2004
12	Financial Year		INTEGER	6	71	76	e.g. 200203, for Financial year 2002-2003
13	Name of Deductor		CHAR	75	77	151	Specifies the Name of the deductor in case of Form 26
14	TAN Address1		CHAR	25	152	176	Field + filler spaces = 25
15	TAN Address2		CHAR	25	177	201	Field + filler spaces = 25
16	TAN Address3		CHAR	25	202	226	Field + filler spaces = 25
17	TAN Address4		CHAR	25	227	251	Field + filler spaces = 25
18	TAN Address5		CHAR	25	252	276	Field + filler spaces = 25
19	TAN State		INTEGER	2	277	278	Numeric code for state. For list of State codes, refer to the Annexure below
20	TAN PIN		INTEGER	6	279	284	PIN Code of TAN
21	Change of Address of TAN since last Return		CHAR	1	285	285	"Y" if address of TAN has changed after filing last return, "N" otherwise
22	Status of Deductor		CHAR	1	286	286	"C" if Central Govt/ "O" for Others.
23	Quarterly/Yearly Return		CHAR	2	287	288	Should Be 'Y' for From-26
24	Name of the Person responsible for deduction		CHAR	75	289	363	Name of the person responsible for Deducting tax

25	Designation of the Person Responsible for Deduction		CHAR	20	364	383	Designation of the person responsible for Deducting tax
26	Total Amount of tax deducted as per Challan Annexure		DECIMAL	14	384	397	12+2 without decimal point (Specifies the Total Amount of tax deducted across all sections). The value here should be same as sum of values in field 'Amount Deducted' (sr. no. 6) across all 'Challan Detail' records
27	Total Amount of tax deducted as per Deductee Annex		DECIMAL	14	398	411	12+2 without decimal point (Specifies the Total Amount of tax deducted across all sections). The value here should be same as sum of values in field 'Amount of tax deducted' (sr. no. 20) across all 'Deductee Detail' records of all Annexures

TDS Annual Return -- Form-26 (Challan Detail Record)

Sr. No	FIELD	3 digit Column Number as printed in Return Form 26	DATA type	SIZE	Column From	Column To	REMARKS
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file
2	Record Type		CHAR	2	7	8	Value "CD" (Challan Detail) for Challan Detail record
3	Batch Number		INTEGER	4	9	12	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Challan-Detail Record Number (Sr. No.)	095 / 115	INTEGER	5	13	17	Running serial number for challan-detail records in a batch, Should start with 1 for each new batch
5	Section	096 / 116	CHAR	5	18	22	Value of section viz. 193, 194, 194A etc.
6	Amount Deducted	097 / 117	DECIMAL	14	23	36	length = 12+2 without decimal point (Specifies the Total Amount of tax paid)
7	Transfer Voucher / Challan No given by bank	098 / 118	CHAR	9	37	45	Challan Number issued by Bank/Transfer Voucher Number in case of Govt Organisations
8	Date of Tr Voucher / Challan	099 / 119	DATE	8	46	53	Date of payment of tax to Govt
9	Bank Branch Code	100 / 120	CHAR	7	54	60	BSR Code of the receiving branch

TDS Annual Return -- Form-26 (Deductee Detail Record)							
Sr. No	FIELD	3 digit Column Number as printed in Return Form 26	DATA type	SIZE	Column From	Column To	REMARKS
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file
2	Record Type		CHAR	2	7	8	Value "DD" (Deductee Detail) for Deductee-detail record
3	Batch Number		INTEGER	4	9	12	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Deductee-Detail Record Number		INTEGER	5	13	17	Running serial number for details records in a batch, Should start with 00001
5	Section		CHAR	5	18	22	Value of section viz. 193, 194, 194A etc.
6	Deductee Code	101 / 121	CHAR	2	23	24	01' for Companies / '02' for other than companies
7	Permanent Account Number (PAN) of deductee	102 / 122	CHAR	10	25	34	Specifies the PAN of the deductee.
8	Name of Deductee	103 / 123	CHAR	75	35	109	Name of Deductee
9	Deductee Address1	103 / 123	CHAR	25	110	134	Address of Deductee
10	Deductee Address2	103 / 123	CHAR	25	135	159	
11	Deductee Address3	103 / 123	CHAR	25	160	184	
12	Deductee Address4	103 / 123	CHAR	25	185	209	
13	Deductee Address5	103 / 123	CHAR	25	210	234	
14	Deductee State	103 / 123	INTEGER	2	235	236	Numeric code for state. For list of State codes, refer to the Annexure below
15	Deductee PIN	103 / 123	INTEGER	6	237	242	Indicates PIN code of Deductee
16	Amount of Payment (Rs.)	104 / 124	DECIMAL	14	243	256	Length = 12+2 without decimal point (Specifies the Amount paid to deductee during the Financial Year)
17	Date on which Amount paid / credited	105 / 125	DATE	8	257	264	Date on which amount was paid to deductee
18	Rate at which tax deducted	106 / 126	DECIMAL	4	265	268	Rate at which Tax is deducted, 2+2 without decimal point
19	Grossing up Indicator	NA / 127	CHAR	1	269	269	Applicable only in case of Form-27 (values- Y OR N). Value Should be spaces for Form 26
20	Amount of tax deducted (Rs.)	107 / 128	DECIMAL	14	270	283	12+2 without decimal point (Specifies the Amount of tax deducted)
21	Date on which tax deducted	108 / 129	DATE	8	284	291	Date on which tax was deducted
22	Date on which tax paid to the credit of Central Govt	109 / 130	DATE	8	292	299	Date on which tax was deducted
23	Bank-Branch Code	110 / 131	CHAR	7	300	306	BSR Code of the receiving branch

24	Challan No given by Bank / Tr. Voucher No.	111 / 132	CHAR	9	307	315	Challan Number issued by Bank/Transfer Voucher Number in case of Govt Organisations
25	Date of furnishing Tax Deduction Certificate	112 / 133	DATE	8	316	323	Date on which TDS certificate was given to deductee
26	Reason for Non-deduction / Lower Deduction, if any	113 / 134	CHAR	1	324	324	Form-26 : "A" if Lower Deduction/No Deduction is on account of a certificate under section 197. "B" if No Deduction is on account of declaration under section 197A.
27	FILLER (For future use)		DECIMAL	14	325	338	For future use. (Currently the value should be 000000000000000)
	Annexure - State Codes						
	State Code	State Name					
	1	ANDAMAN AND NICOBAR ISLANDS					
	2	ANDHRA PRADESH					
	3	ARUNACHAL PRADESH					
	4	ASSAM					
	5	BIHAR					
	6	CHANDIGARH					
	7	DADRA & NAGAR HAVELI					
	8	DAMAN & DIU					
	9	DELHI					
	10	GOA					
	11	GUJARAT					
	12	HARYANA					
	13	HIMACHAL PRADESH					
	14	JAMMU & KASHMIR					
	15	KARNATAKA					
	16	KERALA					
	17	LAKHSHWDEEP					
	18	MADHYA PRADESH					
	19	MAHARASHTRA					
	20	MANIPUR					
	21	MEGHALAYA					
	22	MIZORAM					
	23	NAGALAND					
	24	ORISSA					
	25	PONDICHERRY					
	26	PUNJAB					
	27	RAJASTHAN					
	28	SIKKIM					
	29	TAMILNADU					
	30	TRIPURA					
	31	UTTAR PRADESH					

	32	WEST BENGAL
	33	CHHATISHGARH
	34	UTTARANCHAL
	35	JHARKHAND
	Annexure - Sections	
A	Form No. 26	
	Valid Sections	
	193	
	194	
	194A	
	194B	
	194BB	
	194C	
	194D	
	194EE	
	194F	
	194G	
	194H	
	194I	
	194J	
	194K	