DOMICO / PRINTABLE BUYER WORKSHEET

# Buying From an NRI Seller: TDS and Payment Checks

Check the seller's tax residence before the first payment-not after registration.

Property / unit: _____ Visit / review date: _____

## Classify before paying

| | | |
|---|---|---|
| [ ] | **Identity** - Match the owner to the title | Evidence / next step: _____ |
| [ ] | **Tax residence** - Establish the relevant-year position | Evidence / next step: _____ |
| [ ] | **Authority** - Verify owner or representative signing | Evidence / next step: _____ |
| [ ] | **Banking** - Confirm the permitted payment route | Evidence / next step: _____ |

## October2026 reporting update

| | | |
|---|---|---|
| [ ] | **Seller** - Non-resident property seller | Evidence / next step: _____ |
| [ ] | **Provision** - Section393(2), specified transaction | Evidence / next step: _____ |
| [ ] | **Route** - Form141 ScheduleE using PAN | Evidence / next step: _____ |
| [ ] | **Important** - Rate calculation still needs separate review | Evidence / next step: _____ |

## Gross and net must reconcile

| | | |
|---|---|---|
| [ ] | **Gross** - Rs10 lakh instalment | Evidence / next step: _____ |
| [ ] | **Withholding** - Rs1.5 lakh assumed solely for arithmetic | Evidence / next step: _____ |
| [ ] | **Net seller receipt** - Rs8.5 lakh | Evidence / next step: _____ |
| [ ] | **Evidence** - Retain deduction and payment records | Evidence / next step: _____ |

Open questions / professional follow-up: _____

Read with the full Domico guide. This worksheet records checks; it is not a title, safety, loan or tax clearance. Verify applicable requirements for the exact property and transaction.