Hindu Undivided Family (HUF) — Registration Checklist

A tax-efficient family structure available to Hindu, Sikh, Jain and Buddhist families — arises by operation of law.

Registration checklist

- [ ] HUF declaration / creation deed — karta, coparceners, initial corpus
- [ ] PAN application for the HUF
- [ ] Bank account in the HUF's name
- [ ] Seed the corpus carefully
  Gifts above ₹50,000 from non-members are taxable; clubbing applies to member transfers
- [ ] GST and other registrations if the HUF runs a business

First-year compliance snapshot

- [ ] HUF's own ITR — separate basic exemption and slab benefits
- [ ] Keep HUF income and personal income strictly separate
- [ ] Books of account if business thresholds are crossed
- [ ] TDS compliance if the HUF is liable to tax audit

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