

FORM - XXVI

Department of Commercial Taxes, Government of Uttar Pradesh
{ See sub-rule (7) of rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008 }
Annual Return

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Circle.....

(1) Assessment year..... Period from.....to.....

(2) Name and address of dealer.....

(3) TIN.....

(4) Nature of business

(a) Purchase and sale in own account (b) Works Contract

(c) Transfer of right to use goods (d) Purchase on behalf of Principals

(b) Sale on behalf of principals

(5) Commodities dealt in

(6) Goods held in Stocks

	Purchased from inside the State		Purchased or received from outside the State	
	Taxable Goods	Exempt Goods	Taxable goods	Exempt Goods
Opening Stock				
Closing Stock				

(7) Purchase of goods (a) Taxable goods(b)Exempt goods.....

(8) Sale of goods (a) taxable goods(b) Exempt goods.....

(9) Input tax (a) Opening stock.....(b) Closing stock.....

(10) Liability of tax on purchase and sale rupees.....

(11) Claimable amount of input tax credit rupees.....

(12) Amount of tax covered by tax deduction certificates submitted.....

(13) Net amount of tax payable for the year {10-(11+12)} rupees.....

(14) Amount of tax deposited rupees

(15) Balance amount to be deposited.....

(16) Amount of interest payable rupees

(17) Original Copies of certificates and declarations submitted:

Nature of Form	Number of forms	Amount of sale covered	Amount of tax deducted

(18) Amount deposited in excess: refundable amount rupees.....

Place:

Date:

Form received on

Signature of authorized signatory

Name.....

Status and seal

Signature of assessing authority

Office seal

**Form XXVI
Annual Return**

{ See sub-rule (7) of rule 44 of the Uttar Pradesh Value Added Tax Rules, 2007 }

Before the,

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Circle.....

(1) Assessment year..... Period from.....to.....

credit certificate						
taxable @ 1 %						
taxable @ 4 %						
taxable @ 12.5 %						
taxable @ 20 %			Nil			Nil
Total						

(2) Details of purchase and receipt of goods during the assessment year

Rate of tax applicable to goods	Value of Goods received or purchased from outside the State	Goods purchased from inside the State		Amount of input tax
		From registered dealers	From persons other than registered dealers	
Exempt				Nil
Against export credit certificate	Nil		Nil	Nil
1 %				
4 %				
12.5 %				
20 %				Nil
Total				

(3) Details of disposal of goods

Kinds of goods	Turnover of -			Value of goods -		Total
	Sale inside the State	Inter-state sales	Export sales	consigned outside the State	disposed of otherwise	
(1)	(2)	(3)	(4)	(5)	(6)	
Exempt from tax						
To export credit certificate holders						
taxable @ 1 %						
taxable @ 4 %						
taxable @ 12.5 %						
taxable @ 20 %						
Total						

(4) Amount of input tax credit in respect of goods sold during the Assessment year

Rate of tax Applicable to goods	Turnover of -			Total	Purchase value relating to sale value under (5)	Amount of input tax
	sales inside the State	inter-state sales	export sales			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
@ 1 %						
@ 4 %						
@ 12.5 %						
Total						

(5) Sales under works contract (sales inside the State):

Rate of Tax applicable to goods	Turnover of goods		Amount of tax payable
	Purchased from inside the State	purchased or received from outside	
Exempt			
1 %			
4 %			
12.5 %			
Total			

(6) Sales under transfer of right to use goods (sales inside the State):

Rate of tax applicable to sale	Turnover of goods	Amount of tax payable
Exempt		Nil
1 %		
4 %		
12.5 %		
Total		

(7) Tax liability on purchases and sales inside the State (excluding sales under works-contract and transfer of right to use goods)

Rate of tax applicable to goods	Turnover of purchase of goods	Amount of tax	Turnover of sales of goods	Amount of tax
(1)	(2)	(3)	(4)	(5)
1%				
4%				
12.5%				
20 %				
Non refundable levy of tax @ 8.5 %				
Total				
Aggregate of total amounts of column (3) and column (5)		Rupees.....		

PART B
Relating to Business in Commission Agency

(8) Purchases for principals

Source of purchase	Exempt goods	Goods taxable @1%	Goods taxable @4%	Goods taxable @ 12.5%	Goods taxable @20%
(1)	(2)	(3)	(4)	(5)	(6)
From registered dealers					
From persons other than registered dealers					
Total					

(9) Sales on behalf of principals:

Kinds of goods	Sale inside the State	Inter-state sales	Export sales
(1)	(2)	(3)	(4)
Exempt from tax			
To export credit certificate holders			
taxable @ 1 %			
taxable @4 %			
taxable @12.5 %			
taxable @20 %			
Total			

(10) Tax liability on purchases and sales inside the State on behalf of principals:

Rate of tax applicable to goods	Turnover of purchase of goods	Amount of tax	Turnover of sales of goods	Amount of tax
(1)	(2)	(3)	(4)	(5)
1%				
4%				
12.5%				
20 %				
Non refundable levy of tax @ 8.5 %				
Total				
Aggregate of total amounts of column (3) and column (5)		Rupees.....		

PART III GENERAL

(11) Account of various prescribed Forms received:

Nature / Name of Form	Opening stock	Receipt	used	Closing stock
Form V				
Form VI				
Form XVI				

Form XXXXI				
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- (12) Claimable amount of input tax credit for the assessment year :
 {Total input tax credit table Sl. No. (4) +Total input tax closing stock table Sl. No. (1) – Total input tax opening stock table Sl. No. (1)} Rupees.....
- (13) Total amount of input tax credits claimed in returns of all tax periods.....
- (14) Amount of excess input tax credit claimed in returns{(13)-(12)}.....
- (15) Amount of input tax credit claimed less in returns{(12)-(13)}.....
- (16) Amount of tax due on turnover of sale and purchase Rupees.....
 Sum {total amount of tax table Sl. No. (5) + Table Sl. No. (6) + Table Sl. No. (7) +Table Sl. No. (10)}
- (17) Amount of tax payable for the assessment year {16-12}.....
- (18) Amount of tax paid through tax deduction at source rupees.....
- (19) Amount of tax deposited alongwith tax period returns rupees
- (20) Amount to be paid {(positive amount under 14 + amount under 16) –(amount under 18 +amount under 19)}
- (21) Amount refundable to the dealer;
 If amount under (17) is negative then amount (17) +amount (18) +amount (19), Rupees; and
 If amount under (17) is positive then {amount (18) + amount (19) – amount (17)} Rupees.....
- (22) Annexure:

(a) Details of tax period wise deposits of tax

period	Tax	Name and branch of bank or Treasury or sub-treasury	Challan Number	Date	Amount deposited

(b) Details of certificates of tax deductions submitted

Certificate Form Number	No. and	Date of issue	Name and address of the person making deduction	Amount of deduction covered by the certificate

- (c) Details of original copies of Declaration Form VII submitted alongwith list of sales
- (d) Details of original copies of Declaration Form VIII submitted alongwith list of sales.
- (e) Lists of use of various prescribed Forms of declaration or certificates.
 Declaration

I _____ son / daughter of _____ status
 of _____ do hereby declare that
 particulars disclosed above are true and correct to the best of my knowledge and belief.

Place:

Date:

Signature
 Name
 Seal

Form XXVI A
Annual Return

(Acknowledgement)

{See sub-rule (7) of rule 44 of the Uttar Pradesh Value Added Tax Rules, 2007}

Before the,

.....

.....

Circle.....

(1) Assessment year..... Period from.....to.....

- (2) Name and address of dealer.....
 (3) TIN.....
 (4) Nature of business
 (a) Manufacture and sale of goods (b) Purchase and sale in own account
 (c) Works Contract (d) Transfer of right to use goods
 (e) Purchase on behalf of Principals (f) Sale on behalf of principals
 (5) Commodities dealt in
 (6) Goods held in Stocks

	Purchased from inside the State		Purchased or received from outside the State	
	Taxable Goods	Exempt Goods	Taxable goods	Exempt Goods
Opening Stock				
Closing Stock				

- (7) Purchase of goods (a) Taxable goods(b) Exempt goods.....
 (8) Sale of goods (a) taxable goods(b) Exempt goods.....
 (9) Input tax (a) Opening stock.....(b) Closing stock.....
 (10) Liability of tax on purchase and sale rupees.....
 (11) Claimable amount of input tax credit rupees.....
 (12) Amount of tax covered by tax deduction certificates submitted.....
 (13) Net amount of tax payable for the year {10-(11+12)} rupees.....
 (14) Amount of tax deposited rupees
 (15) Balance amount to be deposited.....
 (16) Amount of interest payable rupees
 (17) Original Copies of certificates and declarations submitted:

Nature of Form	Number of forms	Amount of sale covered	Amount of tax deducted

(18) Amount deposited in excess: refundable amount rupees.....
 Place:
 Date:

Form received on Signature of authorized signatory
 Name.....
 Status and seal
 Signature of assessing authority
 Office seal

**Form XXVI A
 Annual Return**

{See sub-rule (7) of rule 44 of the Uttar Pradesh Value Added Tax Rules, 2007}
 Before the,

.....

 Circle.....

- (1) Assessment year..... Period from.....to.....
 (2) Name and address of dealer.....
 (3) TIN.....
 (4) Nature of business
 (a) Manufacture and sale of goods (b) Purchase and sale in own account
 (c) Works Contract (d) Transfer of right to use goods
 (e) Purchase on behalf of Principals (f) Sale on behalf of principals
 (5) Commodities dealt in

(6) Goods held in Stocks

	Purchased from inside the State		Purchased or received from outside the State	
	Taxable Goods	Exempt Goods	Taxable goods	Exempt Goods
Opening Stock				
Closing Stock				

- (7) Purchase of goods (a) Taxable goods(b)Exempt goods.....
 (8) Sale of goods (a) taxable goods(b) Exempt goods.....
 (9) Input tax (a) Opening stock.....(b) Closing stock.....
 (10) Liability of tax on purchase and sale rupees.....
 (11) Claimable amount of input tax credit rupees.....
 (12) Amount of tax covered by tax deduction certificates submitted.....
 (13) Net amount of tax payable for the year {10-(11+12)} rupees.....
 (14) Amount of tax deposited rupees
 (15) Balance amount to be deposited.....
 (16) Amount of interest payable rupees ,,
 (17) Original Copies of certificates and declarations submitted:

Nature of Form	Number of forms	Amount of sale covered	Amount of tax deducted

(18) Amount deposited in excess: refundable amount rupees.....

Place:

Date:

Form received on

Signature of authorized signatory
 Name.....
 Status and seal

Signature of assessing authority
 Office seal

PART A

Relating to Manufacture of Goods

(1) Purchase value of goods and amount of input tax in respect of goods held in opening and closing stocks including purchase value of goods used, utilized or consumed in manufacture, processing or packing of goods held in stocks as manufactured and semi-manufactured goods:

Rate of tax	Goods held in opening Stock			Goods held in closing Stock		
	Purchased from outside the State	Purchased from inside the State	Input Tax	Purchased from outside the State	Purchased from inside the State	Input Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exempt from tax						
Against export credit certificate						
Goods taxable @1						

%						
Goods taxable @4 %						
Goods taxable @12.5 %						
Goods taxable @20 %						
Total						

(2) Computations of input tax credit in respect of goods disposed of during the Assessment year:

(a) In respect of raw materials used in manufacture of-

- (i) taxable goods sold inside the State for rupees
- (ii) taxable goods sold in the course of inter-state trade or commerce for rupees..... ;
- (iii) taxable goods and goods exempt from payment of tax sold in the course of the export of the goods out of the territory of India or sold to units established in special economic zone for rupees

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State	Input tax credit in respect of goods purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			
(2)	4 %			
(3)	12.5 %			
(4)	Total			

(b) In respect of raw materials used in manufacture of taxable goods consigned outside the State otherwise than by reason of a sale for rupees.....

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State	Input tax credit in respect of goods purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			Nil
(2)	4 %			Nil
(3)	12.5 %			8.5 % of (4) x(3)
(4)	Total			

(c) Packing Material, consumable stores except fuel and capital goods used , utilized and consumed in manufacture, processing or packing of -

- (i) taxable goods sold inside the State for rupees
- (ii) taxable goods sold in the course of inter-state trade or commerce for rupees..... ;
- (iii) taxable goods and goods exempt from payment of tax sold in the course of the export of the goods out of the territory of India or sold to units established in special economic zone for rupees

Serial Number	Rate of tax for goods	Purchase value of goods purchased or received	Purchase value of goods purchased from inside	Input tax credit in respect of goods
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	used	from outside the State	the State	purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			
(2)	4 %			
(3)	12.5 %			
(4)	Total			

(d) Packing Material, consumable stores except fuel and capital goods used , utilized and consumed in manufacture, processing or packing of taxable goods consigned outside the State otherwise than by reason of sale for rupees

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State	Input tax credit in respect of goods purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			Nil
(2)	4 %			Nil
(3)	12.5 %			8.5 % of (4) x(3)
(4)	Total			

(e) Coal, Natural Gas and petroleum products except Aviation Turbine Fuel, Diesel Oil and Petrol, consumed as fuels in manufacture of taxable and non-taxable goods sold in the course of the export of the goods out of the territory of India or to units established in special economic zone for rupees

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State	Input tax credit in respect of goods purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			
(2)	4 %			
(3)	12.5 %			
(4)	Total			

(f) Coal, Natural Gas and petroleum products except Aviation Turbine Fuel, Diesel Oil and Petrol, consumed as fuels in manufacture of taxable goods –
 (i) taxable goods sold inside the State for rupees;
 (ii) taxable goods sold in the course of inter-state trade or commerce for rupees.....
 (iii) taxable goods consigned outside the State otherwise than by reason of sale for rupees

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State	Input tax credit in respect of goods purchased from inside the State
(1)	(2)	(3)	(4)	(5)
(1)	1 %			Nil
(2)	4 %			Nil
(3)	12.5 %			8.5 % of (4)x(3)
(4)	Total			

(g) Capital goods and captive power plant –

	Total value of capital goods and captive power plant	Total amount of input tax	Value of capital goods in respect of which tax paid in excess of 4 %	Amount in excess of 4%	Amount upto 4 %	Amount one-third of column (5)	1/3 rd of column (6) x (A / T)*	Total column (7) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
First year of claim								
Second year of claim								
Third year of claim								
Total	xxxxx	xxxxx	xxxxx	xxxxx	xxxxxx			

*Where:

“A” is the aggregate of-

- turnover of sales of manufactured taxable goods sold inside the State;
- turnover of sales of manufactured taxable goods sold in the course of inter-state trade or commerce; and
- turnover of sales of all manufactured goods sold in the course of the export of the goods out of the territory of India; during the preceding assessment year; and

“T” is the aggregate of –

- turnover of sales of all manufactured goods inside the State;
- turnover of sales of all manufactured goods in the course of inter-state trade or commerce;
- turnover of all manufactured goods in the course of the export of the goods out of the territory of India;
- value of manufactured goods consigned outside the State otherwise than as a result of sale; and
- value of manufactured goods disposed of in any other manner, during the preceding assessment year.

- goods used, utilized and consumed in manufacture, processing or packing of goods disposed of in any manner otherwise cited above including goods lost, destroyed, stolen or gifted and goods lost, destroyed, stolen or gifted (whether or not in the same form and condition)

Serial Number	Rate of tax for goods used	Purchase value of goods purchased or received from outside the State	Purchase value of goods purchased from inside the State
(1)	(2)	(3)	(4)
(1)	1 %		
(2)	4 %		
(3)	12.5 %		
(4)	Total		

(3) Amount of input tax credit admissible in respect of goods disposed of during the assessment year:

Serial Number	Table reference	Column and row reference	Amount of input tax credit
(1)	(2)	(3)	(4)
(1)	Under clause (a) of serial (2)	(5) x(4)	
(2)	Under clause (b) of serial (2)	(5) x(4)	
(3)	Under clause (c) of serial (2)	(5) x(4)	
(4)	Under clause (d) of serial (2)	(5) x(4)	
(5)	Under clause (e) of serial (2)	(5) x(4)	
(6)	Under clause (f) of serial (2)	(9) x (4)	
		Total	

(4) amount of input tax credit which can be claimed for the assessment year: (A +C –O)

Total table under serial No. (3) + Total of column (7) of table under serial No (1) –
Total of column (4) of table under serial No. (1)

(5) Details of purchase and receipt of goods during the assessment year:

Rate of tax applicable to goods	Value of Goods received or purchased from outside the State	Goods purchased from inside the State		Amount of input tax
		From registered dealers	From persons other than registered dealers	
Exempt				Nil
Against export credit certificate	Nil		Nil	Nil
1 %				
4 %				
12.5 %				
20 %				Nil
Total				

(6) Details of disposal of goods

Kinds of goods	Turnover of -			Value of goods -		Total
	Sale inside the State	Inter-state sales	Export sales	consigned outside the State	disposed of otherwise	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exempt						

from tax						
To export credit certificate holders						
taxable @ 1 %						
taxable @ 4 %						
taxable @ 12.5 %						
taxable @ 20 %						
Total						

(7) Tax liability on purchases and sales inside the State (excluding sales under works-contract and transfer of right to use goods)

Rate of tax applicable to goods	Turnover of purchase of goods	Amount of tax	Turnover of sales of goods	Amount of tax
(1)	(2)	(3)	(4)	(5)
1%				
4%				
12.5%				
20 %				
Non refundable levy of tax @ 8.5 %				
Total				
Aggregate of total amounts of column (3) and column (5)		Rupees.....		

PART B

Relating to Own Account Trading Business

(8) Opening and closing stocks of goods and amount of input tax in respect of such goods:

Rate of tax	Goods held in opening Stock			Goods held in closing Stock		
	Purchased from outside the State	Purchased from inside the State	Input Tax	Purchased from outside the State	Purchased from inside the State	Input Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exempt from tax			Nil			Nil
Against export credit certificate	Nil		Nil	Nil		Nil
taxable @ 1 %						
taxable @ 4 %						
taxable @ 12.5 %						

taxable @20 %			Nil			Nil
Total						

(9) Details of purchase and receipt of goods during the assessment year

Rate of tax applicable to goods	Value of Goods received or purchased from outside the State	Goods purchased from inside the State		Amount of input tax
		From registered dealers	From persons other than registered dealers	
Exempt				Nil
Against export credit certificate	Nil		Nil	Nil
1 %				
4 %				
12.5 %				
20 %				Nil
Total				

(10) Details of disposal of goods

Kinds of goods	Turnover of -			Value of goods -		Total
	Sale inside the State	Inter-state sales	Export sales	consigned outside the State	disposed of otherwise	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exempt from tax						
To export credit certificate holders						
taxable @ 1 %						
taxable @ 4 %						
taxable @ 12.5 %						
taxable @ 20 %						
Total						

(11) Amount of input tax credit in respect of goods sold during the Assessment year

Rate of tax Applicable to goods	Turnover of -			Total	Purchase value relating to sale value under (5)	Amount of input tax
	sales inside the State	inter-state sales	export sales			

(1)	(2)	(3)	(4)	(5)	(6)	(7)
@ 1 %						
@ 4 %						
@ 12.5 %						
Total						

(12) Sales under works contract (sales inside the State):

Rate of Tax applicable to goods	Turnover of goods		Amount of tax payable
	Purchased from inside the State	purchased or received from outside	
Exempt			
1 %			
4 %			
12.5 %			
Total			

(13) Sales under transfer of right to use goods(sales inside the State):

Rate of tax applicable to sale	Turnover of goods	Amount of tax payable
Exempt		Nil
1 %		
4 %		
12.5 %		
Total		

(14) Tax liability on purchases and sales inside the State (excluding sales under works-contract and transfer of right to use goods)

Rate of tax applicable to goods	Turnover of purchase of goods	Amount of tax	Turnover of sales of goods	Amount of tax
(1)	(2)	(3)	(4)	(5)
1%				
4%				
12.5%				
20 %				
Non refundable levy of tax @ 8.5 %				
Total				
Aggregate of total amounts of column (3) and column (5)		Rupees.....		

(15) Amount of input tax credit which can be claimed in respect of trading business for the assessment year: Total amount column (7) of table under Sl. No. (11) + Total amount column (7) of table under Sl. No.(8) – Total column (4) of table under Sl. No.(8).....

PART C

Relating to Business in Commission Agency

(16) Purchases for principals

Source of purchase	Exempt goods	Goods taxable @1%	Goods taxable @4%	Goods taxable @12.5%	Goods taxable @20%

(1)	(2)	(3)	(4)	(5)	(6)
From registered dealers					
From persons other than registered dealers					
Total					

(17) Sales on behalf of principals:

Kinds of goods	Sale inside the State	Inter-state sales	Export sales
(1)	(2)	(3)	(4)
Exempt from tax			
To export credit certificate holders			
taxable @ 1 %			
taxable @ 4 %			
taxable @ 12.5 %			
taxable @ 20 %			
Total			

(18) Tax liability on purchases and sales inside the State on behalf of principals:

Rate of tax applicable to goods	Turnover of purchase of goods	Amount of tax	Turnover of sales of goods	Amount of tax
(1)	(2)	(3)	(4)	(5)
1%				
4%				
12.5%				
20 %				
Non refundable levy of tax @ 8.5 %				
Total				
Aggregate of total amounts of column (3) and column (5)		Rupees.....		

**PART D
GENERAL**

(19) Account of various prescribed Forms received:

Nature / Name of Form	Opening stock	Receipt	used	Closing stock
Form V				
Form VI				
Form XVI				
Form XXXXI				

(20) Claimable amount of input tax credit for the assessment year :

{Total input tax credit table Sl. No. (4) +Total input tax credit table Sl.No. (15)}

Rupees.....

- (21) Total amount of input tax credits claimed in returns of all tax periods.....
- (22) Amount of excess input tax credit claimed in returns{(21)-(20)}.....
- (23) Amount of input tax credit claimed less in returns{(20) - (21)}.....
- (24) Amount of tax due on turnover of sale and purchase Rupees.....
 Sum {total amount of tax table Sl. No. (7) + Table Sl. No. (12) + Table Sl. No. (13)
 +Table Sl. No. (14) + table Sl.No. (18)}
- (25) Amount of tax payable for the assessment year {(24) – (20)}
- (26) Amount of tax paid through tax deduction at source rupees.....
- (27) Amount of tax deposited alongwith tax period returns rupees
- (28) Amount to be paid {(amount under (22), if positive, + amount under (24)} –
 {amount under (26) +amount under (27)}
- (29) Amount refundable to the dealer;
 If amount under (25) is negative then amount (25) +amount (26) +amount (27),
 Rupees; and
 If amount under (17) is positive then {amount (26) + amount (27) – amount (25)}
 Rupees.....
- (30) Annexure:

(f) Details of tax period wise deposits of tax

period	Tax	Name and branch of bank or Treasury or sub-treasury	Challan Number	Date	Amount deposited
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(g) Details of certificates of tax deductions submitted

Certificate No. and Form Number	Date of issue	Name and address of the person making deduction	Amount of deduction covered by the certificate
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- (h) Details of original copies of Declaration Form VII submitted alongwith list of sales
- (i) Details of original copies of Declaration Form VIII submitted alongwith list of sales.
- (j) Lists of use of various prescribed Forms of declaration or certificates.

Declaration

I _____ son / daughter of _____ status
 of _____ do hereby declare that
 particulars disclosed above are true and correct to the best of my knowledge and belief.

Place:

Date:

Signature
 Name
 Seal