



Income Tax Department

Government of India

DRAFT INCOME TAX FORMS 2026

[1. NOTE - DRAFT INCOME-TAX RULES & FORMS, 2026](#)

[2. NAVIGATOR - INCOME-TAX FORMS](#)

[3. DRAFT INCOME-TAX FORMS LIST](#)

S. No.	Form No.	Form Heading
1.	Form No. 1	Monthly Statement to be furnished by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of
2.	Form No. 2	Application for notification of a zero coupon bond under section 2(112) of the Act
3.	Form No. 3	Certificate of an accountant under rule 7
4.	Form No. 4	Income attributable to assets located in India under section 9(10)(a)
5.	Form No. 5	Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3) of the Act
6.	Form No. 6	Audit Report under section 44(6) /51(7) of the Income Tax Act 2025
7.	Form No. 7	Application for approval of scientific research programme under section 45(3)(c) of the Act
8.	Form No. 8	Order of approval of Scientific Research Programme under section 45(3)(c) of the Act
9.	Form No. 9	Receipt of payment for carrying out scientific research under section 45(3)(c) of the Act
10.	Form No. 10	Report to be submitted by the prescribed authority to the Chief Commissioner of Incometax having jurisdiction over the sponsor after approval of scientific research programme under section 45(3)(c) of the Act
11.	Form No. 11	Application for entering into an agreement with the Department of Scientific and Industrial research for cooperation in In-house research development facility and for audit of accounts maintained by the facility

12.	Form No. 12	Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the company
13.	Form No. 13	Report from an accountant to be furnished under Section 45(2) of the Act relating to in-house scientific research and development facility
14.	Form No. 14	Order of approval of in-house research and development facility under section 45(2) of the Act
15.	Form No. 15	Statement to be filed by research association, university, college or other institution or company (“donee”) under section 45(4)(a) of the Act
16.	Form No. 16	Certificate of donation under section- 45(4)(a) of the Act
17.	Form No. 17	Application for approval of a company under section 45(3)(b) and of a research association, university, college or other institution under section 45(4)(b) of the Income-tax Act, 2025
18.	Form No. 18	Application for notification of affordable housing project as specified business under section 46 of the Act
19.	Form No. 19	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act
20.	Form No. 20	Application for approval of agricultural extension project under section 47(1)(a) of the Act
21.	Form No. 21	Form for notification of agricultural extension project under section 47(1)(a) of the Act
22.	Form No. 22	Application for approval of skill development project under section 47(1)(b) of the Act
23.	Form No. 23	Form for notification of skill development project under section 47(1)(b) of the Incometax Act, 2025
24.	Form No. 24	Audit Report under section 59 of the Income-tax Act, 2025
25.	Form No. 25	Form of daily case register
26.	Form No. 26	Audit report and Statement of particulars required to be furnished under section 63 of the Income-tax Act, 2025
27.	Form No. 27	Details of amount attributed to capital asset remaining with the specified entity
28.	Form No. 28	Report of an accountant to be furnished by an assessee under Section 77(4) of the Act relating to the computation of capital gains in the case of slump sale

29.	Form No. 29	Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years
30.	Form No. 30	Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 127 & section 154 of the Act.
31.	Form No. 31	Declaration to be filed by the assessee for claiming deduction under section 134 of the Act for rents paid
32.	Form No. 32	Audit report under section 46, 138, 139, 140(8), 141, 142, 143, 144 of the Act
33.	Form No. 33	Particulars to be furnished in respect of units established under SEZ for claiming deduction under section 144 of the Act
34.	Form No. 34	Report for deduction in respect of additional employee cost under section 146 of the Act
35.	Form No. 35	Report for deduction in respect of income of Offshore Banking Units and Units of International Financial Services Centre under section 147(4)(a) of the Act
36.	Form No. 36	Certificate under section 151(5) of the Act for Authors of certain books in receipt of Royalty Income
37.	Form No. 37	Certificate under section 152(5) of the Act for Patentees in receipt of royalty income
38.	Form No. 38	Certificate of foreign inward remittance
39.	Form No. 39	Form for claiming relief under section 157(1) of the Act in case of receipt of additional salary, or gratuity or Retrenchment Compensation or commutation of pension
40.	Form No. 40	Exercise of option for relief from taxation in income from retirement benefit account maintained in a notified country under section 158 of the Act
41.	Form No. 41	Information to be provided under section 159(8)
42.	Form No. 42	Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2)
43.	Form No. 43	Certificate of residence for the purposes of section 159
44.	Form No. 44	Statement of income from a country or region outside India and Foreign Tax Credit
45.	Form No. 45	Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed

46.	Form No. 46	Exercise of option for determination of arm's length price (ALP) under section 166(9)
47.	Form No. 47	Certificate of an accountant under section 166
48.	Form No. 48	Report from an accountant to be furnished under section 172 of the Income-tax Act, 2025 relating to international transaction(s) and/or specified domestic transaction(s)
49.	Form No. 49	Application for opting for Safe Harbour
50.	Form No. 50	Application for a pre-filing consultation
51.	Form No. 51	Application for an Advance Pricing Agreement (APA)
52.	Form No. 52	Annual Compliance Report on Advance Pricing Agreement
53.	Form No. 53	Form for filing particulars of past years for calculating relief in tax payable under section 206(1).
54.	Form No. 54	Application for Renewal of an Advance Pricing Agreement (APA)
55.	Form No. 55	Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories
56.	Form No. 56	Information and document to be furnished by the person who is a constituent entity under section 171(4)
57.	Form No. 57	Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of section 171(4)
58.	Form No. 58	Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of section 511(1)
59.	Form No. 59	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of section 511(2) or section 511(4)
60.	Form No. 60	Intimation on behalf of the international group for the purposes of section 511(5)
61.	Form No. 61	Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area
62.	Form No. 62	Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1)

63.	Form No. 63	Form for returning the reference made under section 274
64.	Form No. 64	Form for making reference to the Approving Panel and for recording the satisfaction by the Commissioner before making a reference to the Approving Panel under section 274(4)
65.	Form No. 65	Form for opting for taxation of income by way of royalty in respect of patent
66.	Form No. 66	Report for Computation of Book Profit for the purposes of section 206(1) of the Act
67.	Form No. 67	Report for Computation of Adjusted Total Income and Alternate Minimum Tax for the purposes of section 206(2) of the Act
68.	Form No. 68	Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]
69.	Form No. 69	Statement of income of a Specified fund eligible for concessional taxation under section 210(2) of the Act
70.	Form No. 70	Annual Statement of exempt income and income taxable at concessional rate for an investment division of an offshore banking Unit
71.	Form No. 71	Verification by an Accountant for computation of exempt income of specified fund, attributable to the investment division of an offshore banking unit, for the purposes of Schedule VI of the Act
72.	Form No. 72	Statement of income paid or credited by a securitisation trust to be furnished under section 221
73.	Form No. 73	Statement of income distributed by a securitisation trust to be provided to the investor under section 221
74.	Form No. 74	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 222
75.	Form No. 75	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be provided to the person who is liable to tax under section 222
76.	Form No. 76	Statement of income paid or credited by business trust to be furnished under section 223
77.	Form No. 77	Statement of income distributed by a business trust to be provided to the unit holder under section 223
78.	Form No. 78	Statement of income distributed by an investment fund to be provided to the unit holder under section 224
79.	Form No. 79	Statement of income paid or credited by investment fund to be furnished under section 224

80.	Form No. 80	Application for *exercising/renewing option for the tonnage tax scheme under * section 231(1) or 231(10) of the Act
81.	Form No. 81	Audit Report under section 232(21) of the Act
82.	Form No. 82	Warrant of authorisation under section 247 of the Act, and rule 148 of the Income-tax Rules, 2026
83.	Form No. 83	Warrant of authorisation under section 247(2) of the Act
84.	Form No. 84	Warrant of authorisation under section 247(3) of the Act
85.	Form No. 85	Application under section 247(5)/247(9) of the Act
86.	Form No. 86	Warrant of authorisation under section 248(1) of the Act
87.	Form No. 87	Information to be furnished to the income-tax authority under section 254 of the Act
88.	Form No. 88	Application for information under section 258(2)(a) of the Act
89.	Form No. 89	Form for furnishing information under section 258(2) of the Act
90.	Form No. 90	Form for intimating non-availability of information under section 258(2)(a) of the Act
91.	Form No. 91	Refusal to supply information under section 258(2)(a) of the Act
92.	Form No. 92	Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 157 for the quarter of _____ of _____ (Financial Year)
93.	Form No. 93	Application for Allotment of Permanent Account Number [For an Individual being a Citizen of India]
94.	Form No. 94	Application for Allotment of Permanent Account Number [For an Indian Company / an Entity incorporated in India/ an Unincorporated Entity formed in India]
95.	Form No. 95	Application for Allotment of Permanent Account Number [For an Individual not being a Citizen of India]
96.	Form No. 96	Application for Allotment of Permanent Account Number [For an Entity incorporated outside India/ an Unincorporated Entity formed outside India]

97.	Form No. 97	Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by sub-rule (2) to rule 159 , who does not have a permanent account number and who enters into any transaction specified in rule 159 (Refer Note 1)
98.	Form No. 98	Statement containing particulars of declaration received in Form No. 97
99.	Form No. 99	Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)
100.	Form No. 100	Audit report under section 268(5)(i) of the Act
101.	Form No. 101	Inventory Valuation report under section 268(5) of the Act
102.	Form No. 102	Application under Section 288(1) [Table: Sl. No. 11] for credit of tax deduction at source
103.	Form No. 103	Notice of demand under section 289 of the Act
104.	Form No. 104	Application for provisional registration or provisional approval
105.	Form No. 105	Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)
106.	Form No. 106	Order for provisional registration u/s 332 or provisional approval u/s 354 Rejection of application
107.	Form No. 107	Order for grant of registration under section 332 or approval under section 354 or rejection of application or cancellation of registration or approval granted
108.	Form No. 108	Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes
109.	Form No. 109	Statement of accumulation or setting apart of income under section 342(1)

110.	Form No. 110	Application for change of purpose of accumulation or setting apart of income under section 342(5)
111.	Form No. 111	Order under section 342(6) on the request for change of purpose of accumulation or setting apart of income
112.	Form No. 112	Audit report under section 348 in the case of a registered non-profit organisation (NPO)
113.	Form No. 113	Statement or Correction Statement to be filed by Donee under section 354(1)

114.	Form No. 114	Certificate of donation under section 354(1)(g)
115.	Form No. 115	Form of appeal to the Appellate Tribunal
116.	Form No. 116	Form of memorandum of cross-objections to the Appellate Tribunal
117.	Form No. 117	Declaration under section 375(1) of the Act to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court
118.	Form No. 118	In the High Court of _____ or Income-tax Appellate Tribunal _____
119.	Form No. 119	Application to the Dispute Resolution Committee under section 379 of the Act
120.	Form No. 120	Form of application for obtaining an advance ruling section 383(1) of the Act
121.	Form No. 121	Declaration under section 393(6) for receipt of certain incomes without deduction of tax
122.	Form No. 122	Form for furnishing details of income under section 392(4)(a) of the Act

123.	Form No. 123	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof
124.	Form No. 124	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b) of the Act
125.	Form No. 125	Declaration to be furnished by Specified Senior Citizen under Section 393(1) [Table: Sl. No. 8(iii)]
126.	Form No. 126	Application by a person specified in rule 209 for a certificate under section 395(1) of the Act, for receipt of certain sums without deduction of tax
127.	Form No. 127	Declaration under section 394(2) of the Act to be made by a buyer for obtaining goods without collection of tax
128.	Form No. 128	Application for issuance of certificate for lower/nil deduction of income-tax and lower collection of income-tax under section 395(1) and 395(3) of the Act
129.	Form No. 129	Application by a person for a certificate under section 395(2) and 400(3) of the Act for determination of appropriate proportion of sum (other than salary) payable to non-
	129	resident, chargeable to tax in case of the recipient
130.	Form No. 130	Certificate under section 395 of the Act for tax deducted at source on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]
131.	Form No. 131	Certificate under section 395(4) of the Act for tax deducted at source
132.	Form No. 132	Certificate under section 395(4) of the Act for tax deducted at source
133.	Form No. 133	Certificate under section 395(4) of the Act for tax collected at source
134.	Form No. 134	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act
135.	Form No. 135	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act

136.	Form No. 136	Application for allotment of Accounts Office Identification Number (AIN)
137.	Form No. 137	Details of Transfer voucher for the month of (month) (year)
138.	Form No. 138	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of salary paid to employee under section 392, or income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)], for the quarter ended (June/September/December/March) (Tax Year)]
139.	Form No. 139	Form to be filed by the deductor, if he claims refund of sum paid under Chapter XIX of the Act
140.	Form No. 140	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments made other than salary for the quarter ended..... (June/September/December/March) (Tax Year)]
141.	Form No. 141	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)]
142.	Form No. 142	Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] to be furnished by an Exchange for the quarter ending June/September/December/March of Tax Year
143.	Form No. 143	Quarterly statement of collection of tax at source under Section 397(3)(b) of the Act for the quarter ended..... (June/September/December/March) (Tax Year)

144.	Form No. 144	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents for quarter ended.....(June/September/December/March) (Tax Year)]
145.	Form No. 145	Information to be furnished for payments to a non-resident not being a company, or to a foreign company
146.	Form No. 146	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company
147.	Form No. 147	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter ofof (Tax Year)
148.	Form No. 148	Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in section 147(1)(b), in respect of remittances, made for the quarter of of (Tax Year)

149.	Form No. 149	Form for furnishing accountant certificate under section 398(2) of the Act
150.	Form No. 150	Form for furnishing accountant certificate under section 398(2) of the Act
151.	Form No. 151	Notice of demand under section 289 of the Act for payment of advance tax under section 407(2) or 407(5) of the Act
152.	Form No. 152	Intimation to the Assessing Officer under section 407(8) regarding the notice of demand under section 289 of the Act for payment of advance tax under section 407(2)/407(5) of the Act
153.	Form No. 153	Certificate under section 413 or 414 of the Act
154.	Form No. 154	Form of undertaking to be furnished under section 420(1) of the Act
155.	Form No. 155	No Objection Certificate for a person not domiciled in India under section 420(1) of the Act
156.	Form No. 156	Form for furnishing the details under section 420(3) of the Act
157.	Form No. 157	Form for furnishing the certificate under section 420(4) of the Act
158.	Form No. 158	Application for Certificate under section 420(5) of the Act
159.	Form No. 159	Clearance Certificate under section 420(5) of the Act
160.	Form No. 160	Application by a person under section 434 of the Act for refund of tax deducted
161.	Form No. 161	Form of application under section 440(2) of the Act

162.	Form No. 162	Annual Statement under section 505
163.	Form No. 163	Information and Documents to be furnished by an Indian concern under section 506
164.	Form No. 164	Statement to be furnished under section 507 of the Act by a person carrying on production of a cinematograph film or engaged in specified activity or both
165.	Form No. 165	Statement of Specified Financial Transactions under section 508 (1) of the Income-tax Act, 2025
166.	Form No. 166	Statement of Reportable Account under section 508(1) of the Income-tax Act, 2025
167.	Form No. 167	Statement of relevant transaction under section 509 of the Income-tax Act, 2025
168.	Form No. 168	Annual Information Statement
169.	Form No. 169	Application for registration as a valuer under section 514 of the Act
170.	Form No. 170	Report of valuation of Asset under section 514 of the Act
171.	Form No. 171	Form of application for registration as authorised income-tax practitioner under section 515 of the Act
172.	Form No. 172	Report from an accountant to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)] regarding fulfilment of certain conditions by an eligible investment fund
173.	Form No. 173	Statement to be furnished by an eligible investment fund to the Assessing Officer under section 9(12) [Schedule I: Paragraph 1(4)]
174.	Form No. 174	Application for notification under Schedule V [Table: Sl. No.7.Note 5(a)(iii)(D)] (Pension Fund)

175.	Form No. 175	Intimation by Pension Fund of investment under Schedule V [Table: Sl. No. 7] (within one month from the end of the quarter ending on 30th June, 30th September, 31st December and 31st March of the financial year)
176.	Form No. 176	Certificate of accountant in respect of compliance to the provisions of Schedule V [Table: Sl. No. 7] by the notified Pension Fund
177.	Form No. 177	Statement of eligible investment received
178.	Form No. 178	Statement of exempt income under Schedule VI [Table: Sl. No. 10]
179.	Form No. 179	Certificate to be issued by the accountant under Schedule VI [Table: Sl. No. 10]
180.	Form No. 180	Application for grant of approval to a fund referred to in Schedule VII [Table: Sl. No. 2]
181.	Form No. 181	Audit report under rule 289(12) in the case of the electoral trust
182.	Form No. 182	Audit Report under paragraph 2 of Schedule IX
183.	Form No. 183	Audit Report under paragraph 2 of Schedule X
184.	Form No. 184	Form of nomination/modifying nominations for Provident/Gratuity Fund
185.	Form No. 185	Form for maintaining accounts of subscribers to a recognised provident fund
186.	Form No. 186	Application for recognition of provident fund under Part A of the Eleventh Schedule of the Act
187.	Form No. 187	Appeal against refusal to recognize or withdrawal of recognition from a provident fund/refusal to approve or withdrawal of approval from a superannuation fund or from a gratuity fund
188.	Form No. 188	Application for Approval of Superannuation Fund/ Gratuity Fund

189.	Form No. 189	Application for approval of issue of public companies under section Schedule XV: Paragraph 1(z)(i) of the Act
190.	Form No. 190	Application for approval of mutual funds investing in the eligible issue of public companies under section Schedule XV: Paragraph 1(z)(ii) of the Act

Department of Revenue
Central Board of Direct Taxes
Note – Draft Income-tax Rules & Forms, 2026

- A.** Income-tax Act, 2025 is to come into force from the 1st of April, 2026. Draft Income-tax Rules, 2026 and forms forming part of these Rules have been framed. These Rules are required to be notified shortly. Prior to the said notification, it has been decided to place the draft Income-tax Rules, 2026 (and Forms) in public domain so as to seek the feedback/comments from stakeholders and public. The draft rules and forms shall remain in public domain for a period of 15 days i.e. upto 22nd of February, 2026. All stakeholders and members of public are requested to go through these draft rules and forms and provide considered feedback on the same so as to make the exercise of framing of subordinate legislation more participative and effective.
- B.** The drafting of new Income-tax Rules and forms has followed the same philosophy as that of the new Income-tax Act 2025. The language of the rules has been simplified to the extent possible. Formulas and tables have been provided wherever necessary. Redundancy in the Income-tax Rules, 1961 has been sought to be eliminated. While preserving the larger content of the policy, certain changes have been introduced in line with the changes in the Income-tax Act, 2025.
- C.** The forms which are part of the draft rules have also been simplified to a large extent for the ease of the tax payers. Standardization of common information has been done across the forms with a view to reducing the compliance burden of the tax payers. Forms have been designed in a smart way so as to provide for automated reconciliation and also prefill capabilities so as to make filing more intuitive and less error-prone. These smart forms would considerably ease the filing and enhance the user experience. They

would also enable centralised processing and data driven decision making so that the technology is used to provide better services to the taxpayers. The language of the forms has also been simplified so as to avoid any operational, administrative or legal ambiguity. Notes to forms have been simplified.

- D. Rationalisations carried out in the Rules are expected to simplify the provisions which will help in ease of understanding and comprehension. The process simplifications proposed will help in ease of living and general ease of business across all sections of taxpayers. Simplifications carried in forms coupled with use of technology is expected to bring considerable ease to the users.
- E. The Income-tax Rules, 1962 contains 511 rules and 399 forms. As a result of the changes proposed in new rules and forms, including removal of redundancy and consolidation of rules wherever possible, draft Income-tax Rules, 2026 contains 333 rules and 190 forms.
- F. Along with the new draft rules and forms, two navigators – one providing the mapping of the old rules and the new draft rules and the second providing the mapping of the old forms and the new draft forms is also provided for the guidance of stakeholders and public. The feedback is also proposed to be obtained rule -wise and form-wise.

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
1	3BB	Monthly statement to be furnished by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of.....
2	5B	Application for notification of a zero coupon bond under section 2(112) of the Act
3	5BA	Certificate of an accountant under rule 7
4	3CT	Income attributable to assets located in India under section 9(10)(a) of the Act
5	3AF	Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3) of the Act
6	3AE	Audit Report under section 44(6) /51(7) of the Act
7	3CG	Application for approval of scientific research programme under section 45(3)(c) of the Act
8	3CH	Order of approval of Scientific Research Programme under section 45(3)(c) of the Act
9	3CI	Receipt of payment for carrying out scientific research under section 45(3)(c) of the Act
10	3CJ	Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the sponsor after approval of scientific research programme under section 45(3)(c) of the Act
11	3CK	Application for entering into an agreement with the Department of Scientific and Industrial research for cooperation in In-house research development facility and for audit of accounts maintained by the facility
12	3CL	Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the company
13	3CLA	Report from an accountant to be furnished under section 45(2) of the Act relating to in-house scientific research and development facility
14	3CM	Order of approval of in-house research and development facility under section 45(2) of the Act
15	New Form	Statement to be filed by research association, university, college or other institution or company (“donee”) under section 45(4)(a) of the Act
16	New Form	Certificate of donation under section 45(4)(a) of the Act
17	3CF	Application for approval of a company under section 45(3)(b) and of a research association, university, college or other institution under section 45(4)(b) of the Act

18	3CN	Application for notification of affordable housing project as specified business under section 46 of the Act
19	3CS	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act
20	3C-O	Application for approval of agricultural extension project under section 47(1)(a) of the Act

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
21	3CP	Form for notification of agricultural extension project under section 47(1)(a) of the Act
22	3CQ	Application for approval of skill development project under section 47(1)(b) of the Act
23	3CR	Form for notification of skill development project under section 47(1)(b) of the Act
24	3CE	Audit Report under section 59 of the Act
25	3C	Form of daily case register
26	3CA, 3CB, 3CD	Audit report and Statement of particulars required to be furnished under section 63 of the Act
27	5C	Details of amount attributed to capital asset remaining with the specified entity
28	3CEA	Report of an accountant to be furnished by an assessee under Section 77(4) of the Act relating to the computation of capital gains in the case of slump sale
29	62	Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years
30	10-IA	Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 127 & section 154 of the Act.
31	10BA	Declaration to be filed by the assessee claiming deduction for rents paid under section 134 of the Act
32	New Form	Audit report under sections 46, 138, 139, 140(8), 141, 142, 143, 144 of the Act
33	56FF	Particulars to be furnished under section 144 of the Act
34	10DA	Report for deduction in respect of additional employee cost under section 146 of the Act
35	10CCF	Report for deduction in respect of income of Offshore Banking Units and Units of International Financial Services Centre under section 147(4)(a) of the Act

36	10CCD	Certificate under section 151(5) of the Act for Authors of certain books in receipt of Royalty Income
37	10CCE	Certificate under section 152(5) of the Act for Patentees in receipt of royalty income
38	10H	Certificate of foreign inward remittance
39	10E	Form for claiming relief under section 157(1) of the Act
40	10-EE	Exercise of option under rule 21AAA(1) of the Act
41	10F	Information to be provided under section 159(8) of the Act
42	10FA	Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2) of the Act
43	10FB	Certificate of residence for the purposes of section 159 of the Act

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
44	67	Statement of income from a country or specified territory outside India and Foreign Tax Credit
45	New Form	Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed
46	New Form	Exercise of option for determination of arm's length price (ALP) under section 166(9)
47	New Form	Certificate of accountant under section 166 of the Act
48	3CEB	Report from an accountant to be furnished under section 172 relating to international transaction(s) and specified domestic transaction(s)
49	3CEFA, 3CEFB & 3CEFC	Application for opting for Safe Harbour
50	3CEC	Application for a pre-filing consultation
51	3CED & 3CEDA	Application for an Advance Pricing Agreement (APA)
52	3CEF	Annual Compliance Report on Advance Pricing Agreement
53	3CEEA	Form for filing particulars of past years for calculating relief in tax payable under section 206(1) .
54	New Form	Application for Renewal of an Advance Pricing Agreement (APA)
55	34F	Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories
56	3CEAA	Information and document to be furnished by the person who is a constituent entity under section 171(4) of the Act
57	3CEAB	Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of section 171(4) of the Act
58	3CEAC	Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of section 511(1) of the Act

59	3CEAD	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of section 511(2) or section 511(4) of the Act
60	3CEAE	Intimation on behalf of the international group for the purposes of section 511(5) of the Act.
61	10FC	Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area
62	3CEG	Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1) of the Act
63	3CEH	Form for returning the reference made under section 274 of the Act
64	3CEI	Form for making reference to the Approving Panel and for recording the satisfaction by the Commissioner before making a reference to the Approving Panel under section 274(4) of the Act
65	3CFA	Form for opting for taxation of income by way of royalty in respect of patent
66	29B	Computation of Book Profit for the purposes of section 206(1) of the Act

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
67	29C	Report under section 206(2) of the the Act for Computation of Adjusted Total Income and Alternate Minimum Tax for the purposes of section 206(2) of the Act
68	10-IG	Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]
69	10-IH	Statement of income of a Specified fund eligible for concessional taxation under section 210(2) of the Act
70	10-IK	Annual Statement of exempt income and income taxable at concessional rate for an investment division of an offshore banking Unit
71	10-IL	Verification by an Accountant under rule 142
72	64E	Statement of income paid or credited by a securitization trust to be furnished under section 221 of the Act
73	64F	Statement of income distributed by a securitisation trust to be provided to the investor under section 221 of the Act
74	64	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 222 of the Act
75	New Form	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be provided to the person who is liable to tax under section 222 of the Act
76	64A	Statement of income paid or credited by business trust to be furnished under section 223 of the Act

77	64B	Statement of income distributed by a business trust to be provided to the unit holder under section 223 of the Act
78	64C	Statement of income distributed by an investment fund to be provided to the unit holder under section 224 of the Act
79	64D	Statement of income Statement of income paid or credited by investment fund to be furnished under section 224 of the Act
80	65	Application for exercising/renewing option for the tonnage tax scheme under section 231(1) or 231(10) of the Act
81	66	Audit Report under section 232(21) of the Act
82	45	Warrant of authorisation under section 247 of the Act and rule 148.
83	45A	Warrant of authorisation under section 247(2) of the Act
84	45B	Warrant of authorisation under section 247(3) of the Act
85	6C	Application under section 247(5)/247(9) of the Act
86	45C	Warrant of authorisation under section 248(1) of the Act
87	45D	Information to be furnished to the income-tax authority under section 254 of the Act
88	46	Application for information under section 258(2)(a) of the Act.
89	47	Form for furnishing information under section 258(2) of the Act.
90	48	Form for intimating non-availability of information under section 258(2)(a) of the Act.
91	49	Refusal to supply information under section 258(2)(a) of the Act.

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
92	49BA	Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 114AAB for the quarter of _____ of _____ (Financial Year)
93	49A	Application for allotment of PAN- (For an individual being Citizen of India)
94	49A	Application for allotment of PAN - (For an Indian Company / an Entity incorporated in India / an Unincorporated Entity formed in India)
95	49AA	Application for allotment of PAN-(For an individual not being Citizen of India)
96	49AA	Application for allotment of PAN- (for an Entity incorporated outside India / an Unincorporated Entity formed outside India)
97	60	Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by rule 158(2), who does not have a permanent account number and who enters into any transaction specified in rule 158 of the Act.
98	61	Statement containing particulars of declaration received in Form No. 95.

99	35	Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals)
100	6B	Audit report under section 268(5)(i) of the Act
101	6D	Inventory Valuation report under section 268(5) of the Act
102	71	Application under Section 288(1) [Table Sl. No. 11] for credit of tax deduction at source
103	7	Notice of demand under section 289 of the Act.
104	10A	Application for provisional registration or provisional approval
105	10AB	Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)
106	10AC	Order for provisional registration u/s 332 or provisional approval u/s 354 Rejection of application
107	10AD	Order for grant of registration under section 332 or approval under section 354 or rejection of application or cancellation of registration or approval granted
108	9A	Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes
109	10	Statement of accumulation or setting apart of income under section 342(1) of the Act
110	New Form	Application for change of purpose of accumulation or setting apart of income under section 342(5) of the Act
111	New Form	Order under section 342(6) on the request for change of purpose of accumulation or setting apart of income
112	10B & 10BB	Audit report under section 348 in the case of a registered non-profit organisation (NPO)
113	10BD	Statement or Correction Statement to be filed by Donee under section 354(1) of the Act

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
114	10BE	Certificate of donation under section 354(1)(g) of the Act
115	36	Form of appeal to the Income-tax Appellate Tribunal
116	36A	Form of memorandum of cross-objections to the Appellate Tribunal
117	8	Declaration under section 375(1) of the Act, to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court
118	8A	Application under section 376-In the High Court of or Incometax Appellate Tribunal.....
119	34BC	Application to the Dispute Resolution Committee
120	34C,34D,34DA,34E and 34EA	Form of application for obtaining an advance ruling under section 383(1) of the Act

121	15G, 15H.	Declaration under section 393(6) for receipt of certain incomes without deduction of tax
122	12B and 12BAA	Form for furnishing details of income under section 392(4)(a) of the Act
123	12BA	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof
124	12BB	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b) of the Act
125	12BBA	Declaration to be furnished by Specified Senior Citizen under Section 393(1) [Table: Sl. No. 8(iii)]
126	15C, 15D	Application by a person specified in rule 209 for a certificate under section 395(1) of the Act, for receipt of certain sums without deduction of tax
127	27C.	Declaration under section 394(2) of the Act to be made by a buyer for obtaining goods without collection of tax
128	13	Application for issuance of certificate for lower/nil deduction of income-tax and lower collection of income-tax under section 395(1) and 395(3) of the Act
129	15E.	Application by a person for a certificate under section 395(2) and 400(3) of the Act for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.
130	16.	Certificate under section 395 of the Act for tax deducted at source on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]
131	16A.	Certificate under section 395(4) of the Act for tax deducted at source
132	16B, 16C, 16D, 16E	Certificate under section 395(4) of the Act for tax deducted at source
133	27D.	Certificate under section 395(4) of the Act for tax collected at source
134	49B(1)	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act [In the case of Government Entity]

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
135	49B(2)	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act [For entities other than government entity]
136	New Form	Application for allotment of Accounts Office Identification Number (AIN)
137	24G	TDS/TCS Book Adjustment Statement

138	24Q.	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of salary paid to employee under section 392, or income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)], for the quarter ended (June/September/December/March) (Tax Year)]
139	26B.	Form to be filed by the deductor, if he claims refund of sum paid under Chapter XIX of the Act
140	26Q.	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments made other than salary for the quarter ended.....(June/September/December/March) (Tax Year)]
141	26QB, 26QC, 26QD, 26QE	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)]
142	26QF	Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] to be furnished by an Exchange for the quarter ending June/September/December/March of Tax Year
143	27EQ.	Quarterly statement of collection of tax at source under Section 397(3)(b) of the Act for the quarter ended..... (June/September/December/March) (Tax Year)
144	27Q.	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to nonresidents for quarter ended.....(June/September/December/March) (Tax Year)]
145	15CA.	Information to be furnished for payments to a non-resident not being a company, or to a foreign company
146	15CB.	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company
147	15CC.	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of of (Tax Year)
148	15CD.	Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in section 147(1)(b), in respect of remittances, made for the quarter of of (Tax Year)
149	26A.	Form for furnishing accountant certificate under section 398(2) of the Act
150	27BA	Form for furnishing accountant certificate under section 398(2) of the Act

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
151	28	Notice of demand under section 289 of the Act for payment of advance tax under section 407(2) or 407(5)

152	28A	Intimation to the Assessing Officer under section 407(8) regarding the notice of demand under section 289 of the Income-tax Act, 2025 for payment of advance tax under section 407(2)/407(5) of the Act
153	57	Certificate under section 413 or 414 of the Act.
154	30A	Form of undertaking to be furnished under section 420(1) of the Act
155	30B	No Objection Certificate for a person not domiciled in India under section 420(1) of the Act
156	30C	Form for furnishing the details under section 420(3) of the Act
157	New form	Form for furnishing the certificate under section 420(4) of the Act.
158	31	Application for Certificate under section 420(5) of the Act.
159	33	Clearance Certificate under section 420(5) of the Act
160	29D	Application by a person under section 434 of the Act for refund of tax deducted
161	68	Form of application under section 440(2) of the Act.
162	49C	Annual Statement under section 505 of the Act
163	49D	Information and Documents to be furnished by an Indian concern under section 506 of the Act
164	52A.	Statement to be furnished under section 507 of the Act by a person carrying on production of a cinematograph film or engaged in specified activity or both
165	61A	Statement of Specified Financial Transactions under section 508 (1) of the Act.
166	61B	Statement of Reportable Account under section 508 (1) of the Act.
167	New Form	Statement to be furnished under section 509 of the Act
168	26AS.	Annual information statement
169	New Form	Application for registration as Valuer
170	New Form	Report of valuation of Asset
171	39	Form of application for registration as authorised income-tax practitioner
172	3CEJA	Report from an accountant to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)] regarding fulfilment of certain conditions by an eligible investment fund
173	3CEK	Statement to be furnished by an eligible investment fund to the Assessing Officer under section 9(12) [Schedule I: Paragraph 1(4)]
174	10BBA	Application for notification under Schedule V [Table: Sl. No.7.Note 5(a)(iii)(D)] (Pension Fund)
175	10BBB	Intimation by Pension Fund of investment under Schedule V [Table: Sl. No. 7] (within one month from the end of the quarter ending on 30 th June, 30 th September, 31 st December and 31 st March of the financial year)

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description
176	10BBC	Certificate of accountant in respect of compliance to the provisions of Schedule V [Table: Sl. No. 7] by the notified Pension Fund
177	10BBD	Statement of eligible investment received
178	10-II	Statement of exempt income under Schedule VI [Table: Sl. No. 10]
179	10-IJ	Certificate to be issued by the accountant under Schedule VI [Table: Sl. No. 10]
180	9	Application for grant of approval to a fund referred to in Schedule VII [Table: Sl. No. 2]
181	10BC	Audit report under rule SVIII.R17CA(12) in the case of the electoral trust
182	3AC	Audit Report under paragraph 2 of Schedule IX
183	3AD	Audit Report under paragraph 2 of Schedule X
184	40A/40B	Form of nomination/modifying nominations for Provident/Gratuity Fund
185	41	Form for maintaining accounts of subscribers to a recognised provident fund
186	40C	Application for recognition of a Recognised provident fund
187	42, 43, 44	Appeal against refusal to grant recognition/approval or withdrawal of recognition/approval from a Provident Fund, Superannuation Fund, or Gratuity Fund.
188	New Form	Application for Approval for Superannuation Fund/Gratuity Fund
189	59	Guidelines for approval under Schedule XV (1)(z)(i) and (1)(z)(ii) of the Act
190	59A	Application for approval of mutual funds investing in the eligible issue of public companies under section Schedule XV: Paragraph 1(z)(ii) of the Act