

FAQs on Forms as per Income-tax Rules, 2026

The Guidance Notes and FAQs provided on this website are intended solely as educational resources to help taxpayers navigate the new forms. They do not constitute legal advice. For any legal interpretation, please refer directly to the provisions of the Income-tax Act, 2025, and the Income-tax Rules, 2026.

Form No. (IT Rules 2026)	Form No. (IT Rules 1962)	Description	FAQ's pertaining to the Form	Guidance Notes
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.....	click here	click here
2	5B	Application for notification of a zero coupon bond under section 2(112) of the Act	click here	click here
3	5BA	Certificate of an accountant under rule 7	click here	click here
4	3CT	Income attributable to assets located in India under section 9(10)(a) of the Act	click here	click here
5	3AF	Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3) of the Act	click here	click here
6	3AE	Audit Report under section 44(6) /51(7) of the Act	click here	click here
7	3CG	Application for approval of scientific research programme under section 45(3)(c) of the Act	click here	click here
8	3CH	Order of approval of Scientific Research Programme under section 45(3)(c) of the Act	click here	click here
9	3CI	Receipt of payment for carrying out scientific research under section 45(3)(c) of the Act	click here	click here

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	click here	click here
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	click here	click here
12	3CL	Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the company	click here	click here
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	click here	click here
14	3CM	Order of approval of in-house research and development facility under section 45(2) of the Act	click here	click here
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	click here	click here
16	New Form	Certificate of donation under section 45(4)(a) of the Act	click here	click here
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	click here	click here
18	3CN	Application for notification of affordable housing project as specified business under section 46 of the Act	click here	click here
19	3CS	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act	click here	click here

20	3C-O	Application for approval of agricultural extension project under section 47(1)(a) of the Act	click here	click here
21	3CP	Form for notification of agricultural extension project under section 47(1)(a) of the Act	click here	click here
22	3CQ	Application for approval of skill development project under section 47(1)(b) of the Act	-	click here
23	3CR	Form for notification of skill development project under section 47(1)(b) of the Act	-	click here
24	3CE	Audit Report under section 59 of the Act	-	click here
25	3C	Form of daily case register	-	click here
26	3CA, 3CB, 3CD	Audit report and Statement of particulars required to be furnished under section 63 of the Act	-	click here
27	5C	Details of amount attributed to capital asset remaining with the specified entity	-	click here
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	-	click here
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	-	click here
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.	-	click here
31	10BA	Declaration to be filed by the assessee claiming deduction for rents paid under section 134 of the Act	-	click here

32	New Form	Audit report under sections 46, 138, 139, 140(8), 141, 142, 143, 144 of the Act	-	click here
33	56FF	Particulars to be furnished under section 144 of the Act	-	click here
34	10DA	Report for deduction in respect of additional employee cost under section 146 of the Act	-	click here
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	-	click here
36	10CCD	Certificate under section 151(5) of the Act for Authors of certain books in receipt of Royalty Income	-	click here
37	10CCE	Certificate under section 152(5) of the Act for Patentees in receipt of royalty income	-	click here
38	10H	Certificate of foreign inward remittance	-	click here
39	10E	Form for claiming relief under section 157(1) of the Act	-	click here
40	10-EE	Exercise of option under rule 21AAA(1) of the Act	-	click here
41	10F	Information to be provided under section 159(8) of the Act	-	click here
42	10FA	Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2) of the Act	-	click here
43	10FB	Certificate of residence for the purposes of section 159 of the Act	-	click here
44	67	Statement of income from a country or specified territory outside India and Foreign Tax Credit	-	click here
45	New Form	Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed	-	click here

46	New Form	Exercise of option for determination of arm's length price (ALP) under section 166(9)	-	click here
47	New Form	Certificate of accountant under section 166 of the Act	-	click here
48	3CEB	Report from an accountant to be furnished under section 172 relating to international transaction(s) and specified domestic transaction(s)	-	click here
49	3CEFA, 3CEFB & 3CEFC	Application for opting for Safe Harbour	-	click here
50	3CEC	Application for a pre-filing consultation	-	click here
51	3CED & 3CEDA	Application for an Advance Pricing Agreement (APA)	-	click here
52	3CEF	Annual Compliance Report on Advance Pricing Agreement	-	click here
53	3CEEA	Form for filing particulars of past years for calculating relief in tax payable under section 206(1) .	-	click here
54	New Form	Application for Renewal of an Advance Pricing Agreement (APA)	-	click here
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	-	click here
56	3CEAA	Information and document to be furnished by the person who is a constituent entity under section 171(4) of the Act	-	click here
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	-	click here
58	3CEAC	Intimation by a constituent entity, resident in India, of an international group, the parent	-	click here

		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	-	click here
60	3CEAE	Intimation on behalf of the international group for the purposes of section 511(5) of the Act.	-	click here
61	10FC	Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area	-	click here
62	3CEG	Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1) of the Act	-	click here
63	3CEH	Form for returning the reference made under section 274 of the Act	-	click here
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	-	click here
65	3CFA	Form for opting for taxation of income by way of royalty in respect of patent	-	click here
66	29B	Computation of Book Profit for the purposes of section 206(1) of the Act	-	click here
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	-	click here
68	10-IG	Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]	-	click here
69	10-IH	Statement of income of a Specified fund eligible for concessional taxation under section 210(2) of the Act	-	click here

70	10-IK	Annual Statement of exempt income and income taxable at concessional rate for an investment division of an offshore banking Unit	-	click here
71	10-IL	Verification by an Accountant under rule 142	-	click here
72	64E	Statement of income paid or credited by a securitization trust to be furnished under section 221 of the Act	-	click here
73	64F	Statement of income distributed by a securitisation trust to be provided to the investor under section 221 of the Act	-	click here
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	-	click here
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	-	click here
76	64A	Statement of income paid or credited by business trust to be furnished under section 223 of the Act	-	click here
77	64B	Statement of income distributed by a business trust to be provided to the unit holder under section 223 of the Act	-	click here
78	64C	Statement of income distributed by an investment fund to be provided to the unit holder under section 224 of the Act	-	click here
79	64D	Statement of income Statement of income paid or credited by investment fund to be furnished under section 224 of the Act	-	click here
80	65	Application for exercising/renewing option for the tonnage tax scheme under section 231(1) or 231(10) of the Act	-	click here
81	66	Audit Report under section 232(21) of the Act	-	click here

82	45	Warrant of authorisation under section 247 of the Act and rule 148.	-	click here
83	45A	Warrant of authorisation under section 247(2) of the Act	-	click here
84	45B	Warrant of authorisation under section 247(3) of the Act	-	click here
85	6C	Application under section 247(5)/247(9) of the Act	-	click here
86	45C	Warrant of authorisation under section 248(1) of the Act	-	click here
87	45D	Information to be furnished to the income-tax authority under section 254 of the Act	-	click here
88	46	Application for information under section 258(2)(a) of the Act.	-	click here
89	47	Form for furnishing information under section 258(2) of the Act.	-	click here
90	48	Form for intimating non-availability of information under section 258(2)(a) of the Act.	-	click here
91	49	Refusal to supply information under section 258(2)(a) of the Act.	-	click here
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)	-	click here
93	49A	Application for allotment of PAN- (For an individual being Citizen of India)	-	click here
94	49A	Application for allotment of PAN - (For an Indian Company / an Entity incorporated in India / an Unincorporated Entity formed in India)	Common FAQ for form 93,94,95,96	click here
95	49AA	Application for allotment of PAN-(For an individual not being Citizen of India)	-	click here

96	49AA	Application for allotment of PAN- (for an Entity incorporated outside India / an Unincorporated Entity formed outside India)		click here
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.	-	click here
98	61	Statement containing particulars of declaration received in Form No. 95.	-	click here
99	35	Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals)	-	click here
100	6B	Audit report under section 268(5)(i) of the Act	-	click here
101	6D	Inventory Valuation report under section 268(5) of the Act	-	click here
102	71	Application under Section 288(1) [Table Sl. No. 11] for credit of tax deduction at source	-	click here
103	7	Notice of demand under section 289 of the Act.	-	click here
104	10A	Application for provisional registration or provisional approval	-	click here
105	10AB	Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)	-	click here
106	10AC	Order for provisional registration u/s 332 or provisional approval u/s 354 Rejection of application	-	click here
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	-	click here

108	9A	Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes	-	click here
109	10	Statement of accumulation or setting apart of income under section 342(1) of the Act	-	click here
110	New Form	Application for change of purpose of accumulation or setting apart of income under section 342(5) of the Act	-	click here
111	New Form	Order under section 342(6) on the request for change of purpose of accumulation or setting apart of income	-	click here
112	10B & 10BB	Audit report under section 348 in the case of a registered non-profit organisation (NPO)	-	click here
113	10BD	Statement or Correction Statement to be filed by Donee under section 354(1) of the Act	-	click here
114	10BE	Certificate of donation under section 354(1)(g) of the Act	-	click here
115	36	Form of appeal to the Income-tax Appellate Tribunal	-	click here
116	36A	Form of memorandum of cross-objections to the Appellate Tribunal	-	click here
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	-	click here
118	8A	Application under section 376-In the High Court of or Income-tax Appellate Tribunal.....	-	click here
119	34BC	Application to the Dispute Resolution Committee	-	click here
120	34C,34D,34D A,34E and 34EA	Form of application for obtaining an advance ruling under section 383(1) of the Act	-	click here

121	15G, 15H.	Declaration under section 393(6) for receipt of certain incomes without deduction of tax	-	click here
122	12B and 12BAA	Form for furnishing details of income under section 392(4)(a) of the Act	-	click here
123	12BA	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof	-	click here
124	12BB	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b) of the Act	-	click here
125	12BBA	Declaration to be furnished by Specified Senior Citizen under Section 393(1) [Table: Sl. No. 8(iii)]	-	click here
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	-	click here
127	27C.	Declaration under section 394(2) of the Act to be made by a buyer for obtaining goods without collection of tax	-	click here
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	-	click here
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.	-	click here
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)]	-	click here
131	16A.	Certificate under section 395(4) of the Act for tax deducted at source	-	click here

132	16B, 16C, 16D, 16E	Certificate under section 395(4) of the Act for tax deducted at source	-	click here
133	27D.	Certificate under section 395(4) of the Act for tax collected at source	-	click here
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]	-	click here
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]	-	click here
136	New Form	Application for allotment of Accounts Office Identification Number (AIN)	-	click here
137	24G	TDS/TCS Book Adjustment Statement	-	click here
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)]	-	click here
139	26B.	Form to be filed by the deductor, if he claims refund of sum paid under Chapter XIX of the Act	-	click here
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)]	-	click here
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)]	-	click here
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	-	click here

		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)	-	click here
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 non-residents for quarter ended..... (June/September/December/March) (Tax Year)]	-	click here
145	15CA.	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	-	click here
146	15CB.	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company	-	click here
147	15CC.	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of of (Tax Year)	-	click here
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)	-	click here
149	26A.	Form for furnishing accountant certificate under section 398(2) of the Act	-	click here
150	27BA	Form for furnishing accountant certificate under section 398(2) of the Act	-	click here
151	28	Notice of demand under section 289 of the Act for payment of advance tax under section 407(2)or 407(5)	-	click here
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	-	click here

153	57	Certificate under section 413 or 414 of the Act.	-	click here
154	30A	Form of undertaking to be furnished under section 420(1) of the Act	-	click here
155	30B	No Objection Certificate for a person not domiciled in India under section 420(1) of the Act	-	click here
156	30C	Form for furnishing the details under section 420(3) of the Act	-	click here
157	New form	Form for furnishing the certificate under section 420(4) of the Act.	-	click here
158	31	Application for Certificate under section 420(5) of the Act.	-	click here
159	33	Clearance Certificate under section 420(5) of the Act	-	click here
160	29D	Application by a person under section 434 of the Act for refund of tax deducted	-	click here
161	68	Form of application under section 440(2) of the Act.	-	click here
162	49C	Annual Statement under section 505 of the Act	-	click here
163	49D	Information and Documents to be furnished by an Indian concern under section 506 of the Act	-	click here
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	-	click here
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	-	click here
169	New Form	Application for registration as Valuer	-	-
170	New Form	Report of valuation of Asset	-	-
171	-	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	-	click here
173	3CEK	Statement to be furnished by an eligible investment fund to the Assessing Officer under section 9(12) [Schedule I: Paragraph 1(4)]	-	click here
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)	-	-
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]	-	click here
181	10BC	Audit report under rule SVIII.R17CA(12) in the case of the electoral trust	-	click here

182	3AC	Audit Report under paragraph 2 of Schedule IX	-	click here
183	3AD	Audit Report under paragraph 2 of Schedule X	-	click here
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	-	click here
186	40C	Application for recognition of a Recognised provident fund	-	click here
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.	-	click here
188	New Form	Application for Approval for Superannuation Fund/Gratuity Fund	-	click here
189	59	Guidelines for approval under Schedule XV (1)(z)(i) and (1)(z)(ii) of the Act	-	click here
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	click here	click here