



FAQs and Guidance Notes 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)	click here	click here
3	5BA	Certificate of an accountant under rule 7 for entity issuing zero coupon bond	click here	click here
4	3CT	Income attributable to assets located in India under section 9(10)(a)	click here	click here
5	3AF	Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3)	click here	click here
6	3AE	Audit Report for claiming deduction for certain preliminary expenses under section 44 or expenditure for prospecting certain minerals under section 51	click here	click here
7	3CG	Application for approval of scientific research programme under section 45(3)(c)	click here	click here
8	3CH	Order of approval of Scientific Research Programme under section 45(3)(c)	click here	click here
9	3CI	Receipt of payment for carrying out scientific research under section 45(3)(c)	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)	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	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) 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)	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)	click here	click here
16	New Form	Certificate of donation under section 45(4)(a) made to the research association, university, college or other institution or company	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)	click here	click here
18	3CN	Application for notification of affordable housing project as specified business under section 46	click here	click here
19	3CS	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46	click here	click here
20	3C-O	Application for approval of agricultural extension project under section 47(1)(a)	click here	click here
21	3CP	Form for notification of agricultural extension project under section 47(1)(a)	click here	click here
22	3CQ	Application for approval of skill development project under section 47(1)(b)	click here	click here
23	3CR	Form for notification of skill development project under section 47(1)(b)	click here	click here
24	3CE	Audit Report under section 59 for computation of royalty and fee for technical services in the case of nonresident (not being a company) or a foreign company	click here	click here
25	3C	Form of daily case register	click here	click here
26	3CA, 3CB, 3CD	Audit report and Statement of particulars required to be furnished under section 63	click here	click here
27	5C	Details of amount attributed to capital asset remaining with the specified entity	click here	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	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	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 and section 154 of the Act.	click here	click here
31	10BA	Declaration to be filed by the assessee for claiming deduction under section 134 of the Act for rents paid	click here	click here
32	New Form	Audit report under section 46, 138, 139, 140(8), 141, 142, 143 and 144 of the Act	click here	click here
33	56FF	Particulars to be furnished in respect of units established under Special Economic Zone for claiming deduction under section 144 of the Act	click here	click here
34	10DA	Report for deduction in respect of additional employee cost under section 146 of the Act	click here	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	click here
36	10CCD	Certificate under section 151(5) of the Act for authors of certain books in receipt of royalty income	click here	click here
37	10CCE	Certificate under section 152(5) of the Act for Patentees in receipt of royalty income	click here	click here
38	10H	Certificate of foreign inward remittance	click here	click here

39	10E	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	click here	click here
40	10-EE	Exercise of option for relief from taxation in income from retirement benefit account maintained in a notified country under section 158 of the Act	click here	click here
41	10F	Information to be provided under section 159(8)	click here	click here
42	10FA	Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2)	click here	click here
43	10FB	Certificate of residence for the purposes of section 159	click here	click here
44	67	Statement of income from a country or region outside India and Foreign Tax Credit	click here	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	click here
47	New Form	Certificate of an accountant under section 166	click here	click here
48	3CEB	Report from an accountant to be furnished under section 172 relating to international transaction(s) and/or specified domestic transaction(s)	click here	click here
49	3CEFA, 3CEFB & 3CEFC	Application for opting for Safe Harbour	click here	click here
50	3CEC	Application for a pre-filing consultation	click here	click here
51	3CED & 3CEDA	Application for an Advance Pricing Agreement (APA)	click here	click here
52	3CEF	Annual Compliance Report on Advance Pricing Agreement	click here	click here
53	3CEEA	Form for filing particulars of past years for calculating relief in tax payable under section 206(1)	click here	click here
54	New Form	Application for Renewal of an Advance Pricing Agreement (APA)	click here	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	click here
56	3CEAA	Information and document to be furnished by the person who is a constituent entity under section 171(4)	-	click here
57	3CEAB	Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of section 171(4)	-	-
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)	-	-
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)	-	-
60	3CEAE	Intimation on behalf of the international group for the purposes of section 511(5)	-	-
61	10FC	Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area	click here	click here
62	3CEG	Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1)	-	-
63	3CEH	Form for returning the reference made under section 274	-	-

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)	-	-
65	3CFA	Form for opting for taxation of income by way of royalty in respect of patent	click here	click here
66	29B	Report for Computation of Book Profit for the purposes of section 206(1) of the Act	click here	click here
67	29C	Report for computation of adjusted total income and alternate minimum tax for the purposes of section 206(2) of the Act	click here	click here
68	10-IG	Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]	click here	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	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	click here
71	10-IL	Verification by an accountant for computation of exempt income of specified fund, attributable to the investment division of an offshore banking unit, for purposes of Schedule VI to the Act	click here	click here
72	64E	Statement of income paid or credited by a securitisation trust to be furnished under section 221	click here	click here
73	64F	Statement of income distributed by a securitisation trust to be provided to the investor under section 221	click here	click here
74	64	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 222	click here	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	click here	click here
76	64A	Statement of income paid or credited by business trust to be furnished under section 223	click here	click here
77	64B	Statement of income distributed by a business trust to be provided to the unit holder under section 223	click here	click here
78	64C	Statement of income distributed by an investment fund to be provided to the unit holder under section 224	click here	click here
79	64D	Statement of income paid or credited by investment fund to be furnished under section 224	click here	click here
80	65	Application for *exercising/renewing option for the tonnage tax scheme under * section 231(1) or 231(10)	click here	click here
81	66	Audit Report under section 232(21) for tonnage tax scheme	click here	click here
82	45	Warrant of authorisation under section 247 of the Income-tax Act, 2025 (30 of 2025) and rule 148 of the Income-tax Rules, 2026	-	-
83	45A	Warrant of authorisation under section 247(2) of the Income-tax Act, 2025 (30 of 2025)	-	-
84	45B	Warrant of authorisation under section 247(3) of the Income-tax Act, 2025 (30 of 2025)	-	-
85	6C	Application under section 247(5) or 247(9) of the Income-tax Act, 2025 (30 of 2025)	-	-
86	45C	Warrant of authorisation under section 248(1) of the Income-tax Act, 2025 (30 of 2025)	-	-

87	45D	Information to be furnished to the Income-tax authority under section 254 of the Income-tax Act, 2025 (30 of 2025)	-	-
88	46	Application for information under section 258(2)(a) of the Act	click here	click here
89	47	Form for furnishing information under section 258(2) of the Act	click here	click here
90	48	Refusal to supply information under section 258(2)(a) of the Act.	click here	click here
91	49	Refusal to supply information under section 258(2)(a) of the Act.	click here	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 157 for the quarter of _____ of _____ (Financial Year)	click here	click here
93	49A	Application for Allotment of Permanent Account Number	click here	click here
94	49A	Application for Allotment of Permanent Account Number [For an Indian Company / an Entity incorporated in India/ an Unincorporated Entity formed in India]	click here	click here
95	49AA	Application for Allotment of Permanent Account Number [For an Individual not being a Citizen of India]	click here	click here
96	49AA	Application for Allotment of Permanent Account Number [For an Entity incorporated outside India/ an Unincorporated Entity formed outside India]	click here	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 sub-rule (2) to rule 159 , who does not have a permanent account number and who enters into any transaction specified in rule 159	-	-
98	61	Statement containing particulars of declaration received in Form No. 97	-	-
99	35	Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)	click here	click here
100	6B	Audit report under section 268(5)	click here	click here
101	6D	Inventory Valuation report under section 268(5)	click here	click here
102	71	Application under section 288(1) [Table: Sl. No. 11] for credit of tax deduction at source	click here	click here
103	7	Notice of demand under section 289 of the Act	click here	click here
104	10A	Application for provisional registration or provisional approval	click here	click here
105	10AB	Application for registration of non-profit organisation under section 332 or approval under section 354	click here	click here
106	10AC	Order for provisional registration under section 332 or provisional approval under section 354 Rejection of application	click here	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	click here
108	9A	Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes	click here	click here
109	10	Statement of accumulation or setting apart of income under section 342(1)	click here	click here
110	New Form	Application for change of purpose of accumulation or setting apart of income under section 342(5)	click here	click here
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)	click here	click here
113	10BD	Statement or Correction Statement to be filed by Donee under section 354(1)	click here	click here
114	10BE	Certificate of donation under section 354(1)(g)	click here	click here
115	36	Form of appeal to the Appellate Tribunal	click here	click here
116	36A	Form of memorandum of cross-objections to the Appellate Tribunal	click here	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	click here
118	8A	In the High Court of _____ or Income-tax Appellate Tribunal _____	click here	click here
119	34BC	Application to the Dispute Resolution Committee under section 379 of the Act	click here	click here
120	34C,34D,34DA,34E and 34EA	Form of application for obtaining an advance ruling section 383(1) of the Act	click here	click here
121	15G, 15H.	Declaration under section 393(6) for receipt of certain incomes without deduction of tax	click here	click here
122	12B and 12BAA	Form for furnishing details of income under section 392(4)(a) for the purposes of making deduction where income is chargeable under the head "Salaries"	click here	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	click here
124	12BB	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b)	click here	click here
125	12BBA	Declaration to be furnished by Specified Senior Citizen for deduction of tax under Section 393(1) [Table: Sl. No. 8(iii)]	click here	click here
126	15C, 15D	Application by a person specified in rule 209 for a certificate under section 395(1), for receipt of certain sums without deduction of tax	click here	click here
127	27C.	Declaration under section 394(2) to be made by a buyer for obtaining goods without collection of tax	click here	click here
128	13	Application for issuance of certificate for lower or nil deduction of income-tax under section 395(1) and lower collection of income-tax under section 395(3)	click here	click here
129	15E.	Application by a person for a certificate under section 395(2) and 400(3) for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.	click here	click here
130	16.	Certificate under section 395 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)	click here	click here
131	16A.	Certificate under section 395(4) for tax deducted at source other than on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1)	click here	click here
132	16B, 16C, 16D, 16E	Certificate under section 395(4) for tax deducted at source	click here	click here
133	27D.	Certificate under section 395(4) for tax collected at source	click here	click here
134	49B(1)	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397	click here	click here
135	49B(2)	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397	click here	click here

136	New Form	Application for allotment of Accounts Office Identification Number (AIN)	click here	click here
137	24G	TDS/TCS Book Adjustment Statement	click here	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	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	click here
140	26Q.	Quarterly statement of deduction of tax under section 397(3)(b) in respect of payments made other than salary for the quarter ended.....(June/September/December/March) (Tax Year)]	click here	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) and 8(vi)]	click here	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 Exchange for the quarter ending June/September/December/March of Tax Year	click here	click here
143	27EQ.	Quarterly statement of collection of tax at source under section 397(3)(b) 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) in respect of payments other than salary made to non-residents for quarter ended.....(June/September/December/March) (Tax Year)]	click here	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	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	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	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	click here
149	26A.	Form for furnishing accountant certificate under section 398(2) for person responsible for deduction of tax not to be deemed to be an assessee in default	click here	click here
150	27BA	Form for furnishing accountant certificate under section 398(2) for person responsible for collection of tax as per section 394(1)[Table: Sl. No. 1 to 5 and 9] not to be deemed to be an assessee in default	click here	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) of the Act	click here	click here
152	28A	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	click here	click here
153	57	Certificate under section 413 or 414.	click here	click here
154	30A	Form of undertaking to be furnished under section 420(1)	click here	click here

155	30B	No Objection Certificate for a person not domiciled in India under section 420(1)	click here	click here
156	30C	Form for furnishing the details under section 420(3)	click here	click here
157	New form	Form for furnishing the certificate under section 420(4)	click here	click here
158	31	Application for Certificate under section 420(5)	click here	click here
159	33	Clearance Certificate under section 420(5)	click here	click here
160	29D	Application by a person under section 434 for refund of tax deducted	click here	click here
161	68	Form of application under section 440(2)	click here	click here
162	49C	Annual Statement under section 505	click here	click here
163	49D	Information and Documents to be furnished by an Indian concern under section 506	click here	click here
164	52A.	Statement to be furnished under section 507 by a person carrying on production of a cinematograph film or engaged in specified activity or both	click here	click here
165	61A	Statement of Specified Financial Transactions under section 508(1)	-	-
166	61B	Statement of Reportable Account under section 508(1)	-	-
167	New Form	Statement to furnish information on transaction of crypt-asset under section 509	-	-
168	26AS.	Annual Information Statement	click here	click here
169	New Form	Application for registration as a valuer under section 514	-	-
170	New Form	Report of valuation of Asset under section 514	-	-
171	-	Form of application for registration as authorised income-tax practitioner under section 515	click here	-
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	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	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 30th June, 30th September, 31st December and 31st 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	click here
181	10BC	Audit report under rule 289(12) in the case of the electoral trust	click here	click here
182	3AC	Audit Report under paragraph 2 of Schedule IX for deduction for tea development account, coffee development account and rubber development account	click here	click here

183	3AD	Audit Report under paragraph 2 of Schedule X for deduction for site restoration fund	click here	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	click here
186	40C	Application for recognition of provident fund under Part-A of the Schedule XI to the Act	click here	click here
187	42, 43, 44	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	click here	click here
188	New Form	Application for approval of superannuation fund or gratuity fund	click here	click here
189	59	Application for approval of issue of public companies under Paragraph 1(z)(i) of Schedule XV to the Act	click here	click here
190	59A	Application for approval of mutual funds investing in the eligible issue of public companies under Paragraph 1(z)(ii) of Schedule XV to the Act	click here	click here