

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
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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
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45. [Form No. 45](#) Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed
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47. [Form No. 47](#) Certificate of an accountant under section 166
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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
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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
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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)
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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
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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-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
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157. [Form No. 157](#) Form for furnishing the certificate under section 420(4) of the Act
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160. [Form No. 160](#) Application by a person under section 434 of the Act for refund of tax deducted
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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
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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
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185. [Form No. 185](#) Form for maintaining accounts of subscribers to a recognised provident fund
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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

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190. [Form](#) Application for approval of mutual funds investing in the eligible issue of public companies
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