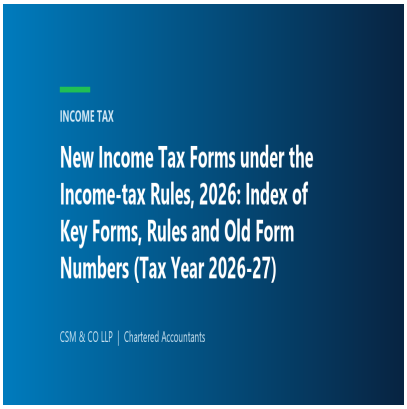

New Income Tax Forms under the Income-tax Rules, 2026: Index of Key Forms, Rules and Old Form Numbers (Tax Year 2026-27)

Description

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Quick summary

- The Income-tax Rules, 2026 renumber the forms from 1 onwards: for example Form 99 is the appeal to the Commissioner (Appeals) (old Form 35), Form 115 the Tribunal appeal (old Form 36), Form 26 the tax audit report, Form 41 the treaty information form (old 10F), Form 44 the foreign tax credit statement (old 67), Form 48 the transfer pricing report (old 3CEB) and Form 93 the PAN application for an Indian citizen (old 49A).
- Salary and TDS forms are 121 (declaration for no deduction, section 393(6)), 122 (other income details), 123 (perquisites, old 12BA), 124 (employee's claims, old 12BB), 125 (specified senior citizen declaration) and 128 (lower or nil deduction certificate, old Form 13); the TDS statements are Forms 138 to 144 and certificates are Forms 130 to 133.
- Registration and compliance of trusts use Forms 104 to 114.
- The list below is built from the titles and rule references in the Rules; old form numbers are shown only where the earlier posts in this series or the form titles establish them.

The Income-tax Rules, 2026 prescribe all forms afresh, numbered in one series. This index lists the key forms with the rule that prescribes each, taken from the Rules. Old form numbers are shown only where they are established by the form title or by earlier posts in this series; for other forms, use the Rules to find the purpose.

Returns, appeals and registrations

Form	Purpose	Rule	Old form
99	Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals)	167	35
115	Appeal to the Appellate Tribunal	193(1)	36

Form	Purpose	Rule	Old form
116	Memorandum of cross-objections before the Tribunal	193(2)	36A
93	PAN application: individual who is a citizen of India	158	49A
94	PAN application: Indian company or entity	158	
95	PAN application: individual who is not a citizen of India	158	49AA
96	PAN application: entity incorporated outside India	158	
97	Declaration by a person (other than a company or firm) who does not have a PAN	159 and 160	
98	Statement of declarations received in Form 97	160	
134, 135	Application for a Tax Deduction and Collection Account Number (TAN)	216	

Audit reports

Form	Purpose	Rule
26	Audit report and statement of particulars under section 63 (tax audit)	47
32	Audit report for deductions under sections 138 to 144 (Chapter VIII-C)	66
24	Audit report under section 59 for royalty and fees for technical services of non-residents	43
112	Audit report of a registered non-profit organisation under section 348	188
100, 101	Audit report and inventory valuation report under section 268(5)	171
66	Report for computation of book profit under section 206(1)	137
67	Report for computation of adjusted total income and alternative minimum tax	138

Salary, TDS and TCS

Form	Purpose	Rule

121	Declaration under section 393(6) for receiving certain income without deduction of tax	211
122	Details of other income under section 392(4)(a) for TDS on salary	204(1)
123	Statement of perquisites, fringe benefits and amenities	204(2)(b)
124	Employee's claims for deduction of tax on salary	205
125	Declaration by a specified senior citizen	208
126	Application for a certificate under section 395(1)	209
127	Declaration under section 394(2) by a buyer to obtain goods without collection of tax	212
128	Application for a certificate for lower or nil deduction or collection	213
129	Application for a certificate under sections 395(2) and 400(3)	214
130	TDS certificate on salary under section 395	215(1)
131, 132	TDS certificates under section 395(4) for deduction other than on salary	215(1)
133	TCS certificate	215(1)
138	Quarterly statement of deduction of tax on salary, and on income of a specified senior citizen under section 393(1) Table Sl. No. 8(iii)	219(1)
140	Quarterly statement of deduction of tax on payments other than salary	219(1)
144	Quarterly statement of deduction of tax on payments other than salary made to non-residents	219(1)
143	Quarterly statement of collection of tax at source	219(1)
141	Challan-cum-statement of deduction of tax under section 393(1) Table Sl. Nos. 2(i), 3(i), 6(ii) and 8(vi)	218(3), 219(5)
142	Quarterly statement of tax deposited on transfer of virtual digital assets, by an exchange	219(2)
145	Information for payments to a non-resident other than a company, or to a foreign company	220

146	Accountant’s certificate for such payments	220(1)(c)

Treaties, foreign tax and transfer pricing

Form	Purpose	Rule	Old form
41	Information to be provided under section 159(8) for treaty relief	75(1)	10F
42	Application for a certificate of residence	75(3)	
43	Certificate of residence	75(4)	
44	Statement of foreign income and foreign tax credit	76(10)	67
45	Intimation of settlement of dispute on foreign tax	76	
46, 47	Option for arm’s length price (section 166(9)) and accountant’s certificate	82	
48	Accountant’s report on international and specified domestic transactions	85	3CEB
49	Application for safe harbour	90, 91, 98, 101	
51	Application for an Advance Pricing Agreement	106	
56, 59	Master file and country-by-country report	123, 124(3)	

Registered non-profit organisations

Form	Purpose	Rule
104	Application for provisional registration or approval	181(1)
105	Application for registration under section 332 or approval under section 354	181(1)
106, 107	Orders granting or rejecting registration and approval	181
108	Option for deemed application under section 341(7)	184
109	Statement of accumulation under section 342(1)	185

Form	Purpose	Rule
110, 111	Application for change of purpose of accumulation and the order	186
112	Audit report under section 348	188
113	Statement of donations by the donee	190(2)
114	Certificate of donation	190(7)

Information reporting and others

Form	Purpose	Rule
165	Statement of specified financial transactions under section 508(1)	237
166	Statement of reportable account	239
167	Statement of transactions in crypto-assets	243
168	Annual Information Statement	245
162	Annual statement under section 505 by a non-resident with a liaison office in India	234
169, 170	Valuer registration and valuation report	246, 248
188	Application for approval of a superannuation or gratuity fund	313

How to use the table

1. Find the purpose, then the rule, then read the form in the Rules for its parts and attachments.
2. Check that the form is available on the portal for the tax year, because some forms are activated later than the Rules.
3. For forms that carry a due date (audit report, Form 48, statements), the due date is in the Act section or the rule that prescribes it, as explained in the other posts of this series.

How CSM & Co LLP can help

We prepare and file these forms for businesses, employers, trusts and non-residents. Please reach out to our team and we will be happy to assist.

Frequently asked questions

Why have the income tax form numbers changed?

The Income-tax Rules, 2026, which accompany the Income-tax Act, 2025 from 01/04/2026, prescribe the forms afresh and number them in one series (Form 1 to about Form 190 and beyond). Many old forms are now different numbers, and some old forms with similar purposes have been merged.

What is the new form for lower or nil deduction of TDS?

Form 128 (Rule 213), the application for a certificate for lower or nil deduction of income-tax. Form 129 (Rule 214) is the application for a certificate under sections 395(2) and 400(3) for determining the tax to be deducted or collected.

Which forms do employers use for salary TDS?

The employee gives details of other income in Form 122 (Rule 204(1)), the employer's statement of perquisites and other benefits is Form 123 (Rule 204(2)(b)), and the employee's statement of claims for deduction is Form 124 (Rule 205). The salary TDS certificate is Form 130 (Rule 215(1), Table Sl. No. 1), and the quarterly statement for salary is Form 138 (Rule 219).

Where is the PAN application form?

Form 93 for an individual who is a citizen of India (Rule 158), Form 94 for an Indian company or entity, Form 95 for an individual who is not a citizen of India and Form 96 for an entity incorporated outside India. Forms 97 and 98 are the declaration by a person without a PAN and the statement of declarations received.

Are the old forms still valid?

For tax years starting from 01/04/2026 the Income-tax Act, 2025 and the Rules 2026 apply, so the new forms are used for those years and for events after that date. Old forms continue to apply to matters under the 1961 Act; check the transition provisions for any particular case.

Where can I find the complete list?

The Income-tax Rules, 2026 on the Income Tax Department website (rule number and form number are given on each form). The department's portal lists the forms available for e-filing.

Official sources

- Income Tax Department: Income-tax Rules, 2026 (Forms 1 to 190)
- Income Tax Department: Income-tax Act, 2025

Related reading

- Dearness Allowance (DA): Meaning, Tax Treatment and the 60% Rate from January 2026
- What is Income Tax? Meaning, Rules, Tax Slabs, Types and Tax Guide for Tax Year 2026-27
- Penalties under the Income-tax Act, 2025: Under-Reporting, Misreporting, Waiver Scheme and Other Penalties (Tax Year 2026-27)

Disclaimer

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