



Chapter 16

Mapping of Rules 2026 with Forms 2026

Income Tax Rules 2026



Form No.	Heading	Rule
Form 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 of the month of.....	Rule 2(1)(c)
Form 2	Application for notification of a zero coupon bond under section 2(11Z) of the Act	Rule 7(1)
Form 3	Certificate of an accountant under rule 7	Rule 7(8)
Form 4	Income attributable to assets located in India under section 9(10)(a) of the Act	Rule 12
Form 5	Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3) of the Act	Rule 27
Form 6	Audit Report under section 44(6)/ 51(7) of the Act	Rule 28
Form 7	Application for approval of scientific research programme under section 35(3)(c) of the Act	Rule 30(3)
Form 8	Order of approval of Scientific Research Programme under section 35(3)(c) of the Act	Rule 30(4)
Form 9	Receipt of payment for carrying out scientific research under section 35(3)(c) of the Act	Rule 30(8)
Form 10	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 35(3)(c) of the Act	Rule 30(7)(d)(A)
Form 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	Rule 29(2)(c)
Form 12	Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the company	Rule 29(2)(e)(ii)
Form 13	Report from an accountant to be furnished under section 35(2) of the Act relating to in-house scientific research and development facility	Rule 29(2)(e)(v)

Form 14	Order of approval of in-house research and development facility under section 35(2) of the Act	Rule 29(2)(d)(i)
Form 15	Statement to be filed by research association, university, college or other institution or company (“donee”) under section 45(4)(a) of the Act	Rule 31(1)(a)
Form 16	Certificate of donation under section 45(4)(a) of the Act	Rule 31(1)(b)
Form 17	Application for approval of a company under section 35(3)(b) and of a research association, university, college or other institution under section 35(4J)(b) of the Act	Rule 32 and 35
Form 18	Application for notification of affordable housing project as specified business under section 46 of the Act	Rule 36(1)(a)
Form 19	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act	Rule 36(1)(b)
Form 20	Application for approval of agricultural extension project under section 47(1)(a) of the Act	Rule 37(2)
Form 21	Form for notification of agricultural extension project under section 47(1)(a) of the Act	Rule 37(7)
Form 22	Application for approval of skill development project under section 47(1)(b) of the Act	Rule 39(2)
Form 23	Form for notification of skill development project under section 47(1)(b) of the Act	Rule 39(11)
Form 24	Audit Report under section 59 of the Act	Rule 43
Form 25	Form of daily case register	Rule 46(6)(i)
Form 26	Audit report and Statement of particulars required to be furnished under section 63 of the Act	Rule 47
Form 27	Details of amount attributed to capital asset remaining with the specified entity	Rule 50
Form 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	Rule 54
Form 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	Rule 60
Form 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	Rule 61
Form 31	Declaration to be filed by the assessee claiming deduction for rents paid under section 134 of the Act	Rule 65
Form 32	Audit report under sections 46, 138, 139, 140(8), 141, 142, 143, 144 of the Act	Rule 66
Form 33	Particulars to be furnished under section 144 of the Act	Rule 67
Form 34	Report for deduction in respect of additional employee cost under section 146 of the Act	Rule 68
Form 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	Rule 69

Form 36	Certificate under section 151(5) of the Act for Authors of certain books in receipt of Royalty Income	Rule 70
Form 37	Certificate under section 152(5) of the Act for Patentees in receipt of royalty income	Rule 71
Form 38	Certificate of foreign inward remittance	Rule 72
Form 39	Relief under section 157(1) – additional salary, gratuity, retrenchment compensation, commutation of pension	Rule 73
Form 40	Option for relief from taxation of income from foreign retirement benefit account under section 158	Rule 74
Form 41	Information under section 159(8)	Rule 75(1)
Form 42	Application for Certificate of residence for DTAA purposes under section 159(1) and 159(2)	Rule 75(3)
Form 43	Certificate of residence for purposes of section 159	Rule 75(4)
Form 44	Statement of income from outside India and Foreign Tax Credit	Rule 76(10)
Form 45	Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed	Rule 76(15)
Form 46	Exercise of option for determination of arm's length price (ALP) under section 166(9)	Rule 82(1)
Form 47	Certificate of an accountant under section 166	Rule 82(3)
Form 48	Report from accountant under section 172 – international/ specified domestic transactions	Rule 85
Form 49	Application for opting for Safe Harbour	Rule 90, 91, 98 and 101
Form 50	Application for a pre-filing consultation (APA)	Rule 105
Form 51	Application for an Advance Pricing Agreement (APA)	Rule 106
Form 52	Annual Compliance Report on Advance Pricing Agreement	Rule 113
Form 53	Form for filing particulars for calculating relief in tax payable under section 206(1)	Rule 118
Form 54	Application for Renewal of an Advance Pricing Agreement (APA)	Rule 119
Form 55	Application for invoking Mutual Agreement Procedure (MAP)	Rule 121
Form 56	Master File – information and documents by constituent entity under section 171(4)	Rule 123
Form 57	Intimation by designated constituent entity in India of an international group	Rule 123(4)
Form 58	Intimation by constituent entity in India whose parent entity is not resident in India – section 511(1)	Rule 124(2)
Form 59	Country-by-Country Report – section 511(2) or 511(4)	Rule 124(3)
Form 60	Intimation on behalf of international group – section 511(5)	Rule 124(6)
Form 61	Authorisation for claiming deduction in respect of payment to financial institution in notified jurisdictional area	Rule 125
Form 62	Reference by Assessing Officer to Commissioner under section 274(1)	Rule 129(3)
Form 63	Form for returning the reference made under section 274	Rule 129(4)
Form 64	Reference to the Approving Panel under section 274(4)	Rule 129
Form 65	Opting for taxation of royalty income from patent	Rule 134
Form 66	Report for computation of Book Profit under section 206(1)	Rule 137

Form 67	Report for computation of adjusted total income and alternate minimum tax under section 206(2)	Rule 138
Form 68	Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]	Rule 139
Form 69	Statement of income of a specified fund eligible for concessional taxation under section 210(2)	Rule 140
Form 70	Annual Statement of exempt income and income taxable at concessional rate for investment division of offshore banking unit	Rule 141
Form 71	Verification by accountant – exempt income of specified fund attributable to investment division of offshore banking unit	Rule 142
Form 72	Statement of income paid or credited by a securitisation trust – section 221	Rule 145
Form 73	Statement of income distributed by a securitisation trust to investor – section 221	Rule 145
Form 74	Statement of income paid or credited by Venture Capital Company or Fund – section 222	Rule 145
Form 75	Statement of income distributed by Venture Capital Company or Fund to investor – section 222	Rule 145
Form 76	Statement of income paid or credited by business trust to be furnished under section 223	Rule 145
Form 77	Statement of income distributed by business trust to unit holder – section 223	Rule 145
Form 78	Statement of income distributed by an investment fund to be provided to the unit holder under section 224	Rule 145
Form 79	Statement of income paid or credited by investment fund to be furnished under section 224	Rule 145
Form 80	Application for *exercising/renewing option for the tonnage tax scheme under * section 231(1) or 231(10)	Rule 146(1)(a)
Form 81	Audit Report under section 232(21) for tonnage tax scheme	Rule 146(1)(e)
Form 82	Warrant of authorisation under section 247 of the Income-tax Act, 2025 (30 of 2025) and rule 148 of the Income-tax Rules, 2026	Rule 148
Form 83	Warrant of authorisation under section 247(2) of the Income-tax Act, 2025 (30 of 2025)	Rule 148
Form 84	Warrant of authorisation under section 247(3) of the Income-tax Act, 2025 (30 of 2025)	Rule 148
Form 85	Application under section 247(5) or 247(9) of the Income-tax Act, 2025 (30 of 2025)	Rule 149
Form 86	Warrant of authorisation under section 248(1) of the Income-tax Act, 2025 (30 of 2025)	Rule 151
Form 87	Information to be furnished to the Income-tax authority under section 254 of the Income-tax Act, 2025 (30 of 2025)	Rule 154
Form 88	Application for information under section 258(2)(a) of the Act	Rule 155
Form 89	Form for furnishing information under section 258(2) of the Act.	Rule 155
Form 90	Form for intimating non-availability of information under section 258(2)(a) of the Act.	Rule 155
Form 91	Refusal to supply information under section 258(2)(a) of the Act.	Rule 155

Form 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)	Rule 157
Form 93	Application for Allotment of Permanent Account Number	Rule 158
Form 94	Application for Allotment of Permanent Account Number [For an Indian Company / an Entity incorporated in India/ an Unincorporated Entity formed in India]	Rule 158
Form 95	Application for Allotment of Permanent Account Number [For an Individual not being a Citizen of India]	Rule 158
Form 96	Application for Allotment of Permanent Account Number [For an Entity incorporated outside India/ an Unincorporated Entity formed outside India]	Rule 158
Form 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)	Rule 159 & 160
Form 98	Statement containing particulars of declaration received in Form No. 97	Rule 160
Form 99	Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)	Rule 167
Form 100	Audit report under section 268(5)	Rule 171(1)
Form 101	Inventory Valuation report under section 268(5)	Rule 171(2)
Form 102	Application under section 288(1) [Table: Sl. No. 11] for credit of tax deduction at source	Rule 178
Form 103	Notice of demand under section 289 of the Act	Rule 179
Form 104	Application for provisional registration or provisional approval	Rule 181(1)
Form 105	Application for registration of non-profit organisation under section 332 or approval under section 354	Rule 181(1)
Form 106	Order for provisional registration under section 332 or provisional approval under section 354 Rejection of application	Rule 181
Form 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	Rule 181
Form 108	Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes	Rule 184
Form 109	Statement of accumulation or setting apart of income under section 342(1)	Rule 185
Form 110	Application for change of purpose of accumulation or setting apart of income under section 342(5)	Rule 186
Form 111	Order under section 342(6) on the request for change of purpose of accumulation or setting apart of income	Rule 186
Form 112	Audit report under section 348 in the case of a registered non-profit organisation (NPO)	Rule 188
Form 113	Statement or Correction Statement to be filed by Donee under section 354(1)	Rule 190(2)
Form 114	Certificate of donation under section 354(1)(g)	Rule 190(7)
Form 115	Form of appeal to the Appellate Tribunal	Rule 193
Form 116	Form of memorandum of cross-objections to the Appellate Tribunal	Rule 193

Form 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	Rule 194
Form 118	In the High Court of _____ or Income-tax Appellate Tribunal _____ (strike out whichever is inapplicable)	Rule 195
Form 119	Application to the Dispute Resolution Committee under section 379 of the Act	Rule 197
Form 120	Form of application for obtaining an advance ruling section 383(1) of the Act	Rule 200
Form 121	Declaration under section 393(6) for receipt of certain incomes without deduction of tax	Rule 211
Form 122	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”	Rule 204(1)
Form 123	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof	Rule 204(2)(B)
Form 124	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b)	Rule 205
Form 125	Declaration to be furnished by Specified Senior Citizen for deduction of tax under Section 393(1) [Table: Sl. No. 8(iii)]	Rule 208
Form 126	Application by a person specified in rule 209 for a certificate under section 395(1), for receipt of certain sums without deduction of tax	Rule 209
Form 127	Declaration under section 394(2) to be made by a buyer for obtaining goods without collection of tax	Rule 212
Form 128	Application for issuance of certificate for lower or nil deduction of income-tax	Rule 213
Form 129	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	Rule 214
Form 130	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) [Table: Sl. No. 8(iii)]	Rule 215(1)
Form 131	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) [Table: Sl. No. 8(iii)]	Rule 215(1)
Form 132	Certificate under section 395(4) for tax deducted at source	Rule 215(1)
Form 133	Certificate under section 395(4) for tax collected at source	Rule 215(1)
Form 134	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397	Rule 216(1)(a)
Form 135	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 [For person other than government entity]	Rule 216(1)(b)
Form 136	Application for allotment of Accounts Office Identification Number (AIN)	Rule 218(8)(b)
Form 137	TDS/TCS Book Adjustment Statement Details of Transfer voucher for the month of (month) (year)	Rule 218

Form 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)]	Rule 219(1)
Form 139	Form to be filed by the deductor, if he claims refund of sum paid under Chapter XIX of the Act	Rule 219(6)
Form 140	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)]	Rule 219(1)
Form 141	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)]	Rule 218(3) and 219(5)
Form 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	Rule 219(2)
Form 143	Quarterly statement of collection of tax at source under section 397(3)(b) for the quarter ended..... (June/September/December/March) (Tax Year)	Rule 219(1)
Form 144	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)]	Rule 219(1)
Form 145	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Rule 220
Form 146	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company	Rule 220(1)(c)
Form 147	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of of (Tax Year)	Rule 220(6)(a)
Form 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)	Rule 220(6)(b)
Form 149	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	Rule 221(1)(a)
Form 150	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	Rule 221(1)(b)
Form 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	Rule 222
Form 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	Rule 223
Form 153	Certificate under section 413 or 414. Notice of demand under rule 225(2) of Income Tax Rules, 2026.	Rule 224

Form 154	Form of undertaking to be furnished under section 420(1)	Rule 228
Form 155	No Objection Certificate for a person not domiciled in India under section 420(1)	Rule 228
Form 156	Form for furnishing the details under section 420(3)	Rule 228
Form 157	Form for furnishing the certificate under section 420(4)	Rule 228
Form 158	Application for Certificate under section 420(5)	Rule 228
Form 159	Clearance Certificate under section 420(5)	Rule 228
Form 160	Application by a person under section 434 for refund of tax deducted	Rule 230
Form 161	Form of application under section 440(2)	Rule 231
Form 162	Annual Statement under section 505	Rule 234
Form 163	Information and Documents to be furnished by an Indian concern under section 506	Rule 235
Form 164	Statement to be furnished under section 507 by a person carrying on production of a cinematograph film or engaged in specified activity or both	Rule 236
Form 165	Statement of Specified Financial Transactions under section 508(1)	Rule 237
Form 166	Statement of Reportable Account under section 508(1)	Rule 239
Form 167	Statement to furnish information on transaction of crypto-asset under section 509	Rule 243
Form 168	Annual Information Statement	Rule 245
Form 169	Application for registration as a valuer under section 514	Rule 246
Form 170	Report of valuation of Asset under section 514	Rule 248
Form 171	Form of application for registration as authorised income-tax practitioner under section 515	Rule 256
Form 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	Rule 274
Form 173	Statement to be furnished by an eligible investment fund to the Assessing Officer under section 9(12) [Schedule I: Paragraph 1(4)]	Rule 276
Form 174	Application for notification under Schedule V [Table: Sl. No.7.Note 5(a)(iii) (D)] (Pension Fund)	Rule 282(2)
Form 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)	Rule 282(1)
Form 176	Certificate of accountant in respect of compliance to the provisions of Schedule V [Table: Sl. No. 7] by the notified Pension Fund	Rule 282(1)
Form 177	Statement of eligible investment received	Rule 283
Form 178	Statement of exempt income under Schedule VI [Table: Sl. No. 10]	Rule 285(1)
Form 179	Certificate to be issued by the accountant under Schedule VI [Table: Sl. No. 10]	Rule 285(3)
Form 180	Application for grant of approval to a fund referred to in Schedule VII [Table: Sl. No. 2]	Rule 286
Form 181	Audit report under rule 289(12) in the case of the electoral trust	Rule 289
Form 182	Audit Report under paragraph 2 of Schedule IX for deduction for tea development account, coffee development account and rubber development account	Rule 290

Form 183	Audit Report under paragraph 2 of Schedule X for deduction for site restoration fund	Rule 291
Form 184	Form of nomination/modifying nominations for provident/gratuity fund	Rule 293
Form 185	Form for maintaining accounts of subscribers to a recognised provident fund	Rule 294
Form 186	Application for recognition of provident fund under Part-A of the Schedule XI to the Act	Rule 296
Form 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	Rule 300, 315 and 329
Form 188	Application for approval of superannuation fund or gratuity fund	Rule 313
Form 189	Application for approval of issue of public companies under Paragraph 1(z)(i) of Schedule XV to the Act	Rule 331
Form 190	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	Rule 331