DSC-5.1 · FORMS UNDER THE TWO ACTS

Tax year 2026-27 · the form of the Income-tax Act, 1961 against the form that replaces it under the Income-tax Act, 2025

Certificates, statements and their due dates are the Department's own; the authority column is left as "--" wherever the section or Rule could not be verified.

Group	Form — Income-tax Act, 1961	Form — Income-tax Act, 2025	Purpose	Authority under the 2025 Act	Note
A Certificates of tax deducted or collected	**Form 16**	**Form 130**	Certificate of tax deducted from salary	s. 395(4) · Rule 215	*Issued against Form 138 (old 24Q)*
	Form 16A	**Form 131**	Certificate of tax deducted, other than from salary	s. 395(4) · Rule 215	*Issued against Forms 140 and 144 (old 26Q and 27Q)*
	Form 16B	**Form 132**	Tax deducted on transfer of immovable property	s. 395(4) · Rule 215	*16B, 16C, 16D and 16E MERGED into one form*
	Form 16C	**Form 132**	Tax deducted from rent by an individual or HUF	s. 395(4) · Rule 215	*Merged — the certificate is generated from the nature of the transaction*
	Form 16D	**Form 132**	Tax deducted by an individual or HUF on contract or professional payments	s. 395(4) · Rule 215	*Merged*
	Form 16E	**Form 132**	Tax deducted on transfer of a virtual digital asset	s. 395(4) · Rule 215	*Merged*
	Form 27D	**Form 133**	Certificate of tax COLLECTED at source	s. 395(4) · Rule 215	*Issued against Form 143 (old 27EQ)*
B Quarterly statements the certificates are issued against	**Form 24Q**	**Form 138**	Statement of tax deducted from salary	--	
	Form 26Q	**Form 140**	Statement of tax deducted, other than salary, residents	--	
	Form 27Q	**Form 144**	Statement of tax deducted, payments to non-residents	--	
	Form 26QB / 26QC / 26QD / 26QE	**Form 141**	Challan-cum-statement — property, rent, contract, virtual digital asset	--	*All four MERGED into one form*
	Form 27EQ	**Form 143**	Statement of tax collected at source	--	
C Declarations for no deduction, or deduction at a lower rate	**Form 15G**	**Form 121**	Self-declaration for no deduction — below 60 years	s. 393(6)	*15G and 15H MERGED; one UIN per PAN per tax year*
	Form 15H	**Form 121**	Self-declaration for no deduction — 60 years and above	s. 393(6)	*Merged into the same form; eligibility unchanged*
	Form 13	**Form 128**	Application for a certificate of lower or nil deduction	--	
	Form 60	**Form 97**	Declaration where the person has no PAN	Rule 159(2)	*Scope of the specified transactions has changed*
	Form 61	**Form 98**	Half-yearly statement of declarations received	--	
D Permanent Account Number and Tax Deduction Account Number	**Form 49A**	**Form 93**	PAN — individual who is a citizen of India	--	*One form split into four by category*
	Form 49A	**Form 94**	PAN — company or entity incorporated in India	--	
	Form 49AA	**Form 95**	PAN — individual not a citizen of India	--	
	Form 49AA	**Form 96**	PAN — entity incorporated outside India	--	
	Form 49B	**Form 134**	TAN — Government entities	--	*Requires AIN and the AO / ZAO / DTO / CDDO certificate*
	Form 49B	**Form 135**	TAN — persons other than Government	--	
E Salary, relief and deductions	**Form 12BB**	**Form 124**	Employee's declaration of claims to the employer	--	*From the DSC-5.1 Section Concordance*
	Form 10E	**Form 39**	Relief for salary received in arrears or in advance	--	*Form 39 applies only from tax year 2026-27 — see the Transition sheet*
	Form 10BA	**Form 31**	Declaration for rent paid where no house rent allowance is received	--	*From the DSC-5.1 Section Concordance*
F Remittance, audit and registration	**Form 15CA**	**Form 145**	Information on a remittance to a non-resident	s. 397(3)(d) · Rule 220	*Four parts; Part C not needed where Part B is furnished*
	Form 15CB	**Form 146**	Chartered Accountant's certificate on the remittance	s. 397(3)(d) · Rule 220	*UDIN verified in real time through the ICAI interface*
	Form 3CA	**Form 26**	Tax audit report — audited under another law	--	*3CA, 3CB and 3CD MERGED into one form*
	Form 3CB	**Form 26**	Tax audit report — all other cases	--	*Merged*
	Form 3CD	**Form 26**	Statement of particulars of the audit	--	*Merged*
	Form 10A	**Form 104**	Provisional registration of a charitable institution	--	*Substantially shortened*