

5 Key features of the New Form and Benefits to the Stakeholders:

Sl. No.	Key features of the New Form	Benefits to the Stakeholders
1.	Smart Form to enhance user experience and provide ease of filing through: - auto-population/pre-filling of relevant details - Real time validations & error handling. - Drop downs & date pickers - Integration with APIs & Databases - Check box based smart verification - Standardization of name & address fields etc.	Smart Forms enabled with the features of auto population and standardization will enhance User experience and will facilitate compliance.
2.	In the new Form, each category of receipt contains uniform computation tables, depicting clear formulas, simplifying taxpayer input.	This new feature brings more clarity and ease in filing for the taxpayer.

6 Outcome of Processed Form:

Relief under section 157(1) is enabled for the relevant year.
Relief from excess tax liability due to bunching of income.
Ensures correct tax computation in the ITR.

7 Key benefits of new simplified Form:

The form has been redesigned to be simpler, with fewer data inputs and less repetitive information.

Each category of receipt (additional salary, gratuity, retrenchment compensation etc.) contains uniform computation tables, simplifying taxpayer input and system validation which brings in clarity and ease in filing.

Smart, Technology-Enabled Filing- Auto-population of taxpayer details reduces manual effort and errors.

8 ATTENTION :

Forms applicable for FY 2025–26 (AY 2026–27) shall continue to be governed by the Income-tax Rules, 1962; accordingly, the claims of FY 2025–26 shall be filed in the erstwhile Form No. 10E.

9 QR Code of “Samvaad” session:

For the benefit of the Taxpayers, the QR code of the link to the “Samvaad” session with the officer involved in drafting of the new Form, is given at the bottom of the brochure. This may be referred to for detailed discussion on the **Form No. 39** (erstwhile Form No. 10E).



QR Code of Samvaad Session on Form No. 39



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Income Tax Department
Central Board of Direct Taxes



Form No. 39
(Erstwhile Form No. 10E)



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March, 2026

NEW INCOME TAX FORMS: A USER FRIENDLY HANDBOOK

Form No. 39 (Erstwhile Form No. 10E)

BACKGROUND:

The Income Tax Department has introduced simplified tax Forms under the Income-tax Act, 2025, effective April 1, 2026, to improve ease of compliance for all stakeholders. The new Forms use simpler language, standardized pre-filled formats, and technology-driven processes to reduce errors and facilitate compliance.

As part of the "Taxpayer Information Series," we have selected frequently used Forms or those Forms that have undergone significant business process re-engineering. This brochure focuses on **Form No. 39** (erstwhile Form No. 10E), which is used by a taxpayer to claim relief under section 157(1) of the Income-tax Act, 2025, in cases where salary is received in arrears or in advance, or specified receipts such as gratuity, retrenchment compensation and commutation of pension have been received.



1 Purpose of Form No. 39:

Form No. 39 is used by a taxpayer to claim relief under section 157(1) of the Income-tax Act, 2025, for neutralizing higher tax burden that may arise on inclusion of additional salary and other specified receipts in the total income of the current year.



2 Who should file:

Any individual taxpayer who has received:

- » **Additional salary or Additional family pension**
- » **Gratuity for past services**
- » **Retrenchment compensation**
- » **Commutation of pension**

and wishes to claim relief under section 157(1), is required to file Form No. 39.



3 Structure of new Form No. 39 as per Income Tax Rules, 2026 :

As per the Income Tax Rules, 2026, **Form No. 39** comprises of two parts.

Part A >>

Basic details of the taxpayer, including personal information and the tax year for which relief is claimed.

Part B >>

Details of receipts such as additional salary or family pension, gratuity, retrenchment compensation, or commutation of pension for claiming relief under section 157(1) of the Income-tax Act, 2025, with total admissible relief auto-populated in the ITR and Verification & declaration by the assessee.

4 Documents/details required to file Form No. 39?

- » **PAN of the assessee.**
- » **Break-up of receipts** for which relief under section 157(1) is claimed (additional salary, gratuity, etc.).
- » **Computation sheets** showing the total income and tax for current year and the relevant earlier years.
- » **Earlier years' ITRs, Form Nos. 130/131 (Erstwhile Form Nos. 16/16A),** or salary/pension statements for verification.
- » **Proof of lump-sum receipts,** such as employer's letters, pension orders, retrenchment orders, etc.

