

6 Key benefits of new simplified Forms:

Simplified and Categorized Form Structure

Categorized forms contain only relevant fields, making them easier to understand and fill.

Enhanced Ease of Compliance

Simplified formats improve ease of compliance and overall taxpayer satisfaction and voluntary participation in tax system.

Accurate Residential status Classification

Residential status (resident/non-resident/resident but not ordinarily resident) field added for Indian citizen enhancing accuracy in identifying tax residency and reducing mismatches.

Flexible Communication Address Options

Applicants have more flexibility with the option to choose Residence, Office, or Representative Assessee address for communication.

Mandatory Contact details Information

Mandatory contact details (email, mobile etc.) will enhance accuracy in communication and reduce fraud risk.

Strengthened RA/AR Verification

In case of the representative assessee (RA)/ Authorized Representative (AR), the details (such as mobile number, email and PAN/Aadhaar etc.) of the RA/AR along with proof documents have been made mandatory to establish the genuineness of the RA/AR.

Valid Point of Contact Through Indian Address Capture

Capturing Indian Address of RA or AR will enable the Department to have a valid point of contact on behalf of Applicant.

7 QR Code of "Samvaad" session:

For the benefit of the applicants, 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 Nos. 93 and 94** (Erstwhile Form No. 49A).



QR Code of
Samvad Session
on Form Nos. 93 and 94



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Income Tax Department Central Board of Direct Taxes



Form Nos. 93 and 94 (Erstwhile Form No. 49A)



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NEW INCOME TAX FORMS: A USER FRIENDLY HANDBOOK Form Nos. 93 and 94 (Erstwhile Form No. 49A)

BACKGROUND:

The Income Tax Department has introduced simplified tax Forms under the Income-tax Act, 2025, effective from April 1st, 2026, to improve ease of compliance for taxpayers. 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 Nos. 93 and 94 (erstwhile Form No. 49A)** which will be used for Application for Allotment of Permanent Account Number for Indian Citizens/ Indian Companies/ Entities incorporated in India/Unincorporated entities formed in India.

On an average, around 2 to 2.5 Lakh applications for allotment of Permanent Account Number (PAN) are filed per day. Now, under the new framework of Income-tax Rules, 2026, the erstwhile Form No. 49A has been divided into two separate simplified Forms i.e.

(i) Form No. 93 - Application for Allotment of Permanent Account Number for individuals, being Citizen of India, and

(ii) 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.

1 Purpose of Form Nos. 93 and 94:

Form No. 93 is a self-declaration Form furnished by individuals, being Citizen of India and **Form No. 94** is a self-declaration Form furnished by Indian Companies / Entities incorporated in India / Unincorporated entities formed in India, to apply for Allotment of Permanent Account Number.



2 Who should file:

Indian Citizens/ Indian Companies/ Entities incorporated in India/Unincorporated entities formed in India.

3 Structure of new Forms as per Income Tax Rules, 2026:

Form No. 93 (Individual) comprises Parts A to G covering personal information, source of income, parents' details, AO code, representative assessee (if applicable), communication address, and declaration. Residential status and passport number (for NRIs/RNORs) have been added. Specific details of the Representative Assessee have been incorporated in the form.

Form No. 94 (Non-individual) comprises Parts A to E covering personal information, source of income, AO code, representative assessee, and declaration. Specific details of the Representative Assessee have been incorporated in the form.

4 What are the documents required to file the Form Nos. 93 and 94?

The documents required as per rule 158 to file **Form Nos. 93 and 94** are as follows:

- » Proof of Identity
- » Proof of Address
- » Proof of Date of Birth/Incorporation.

5 Key Features of New Forms and Benefits to the Stakeholders:

Sl. No.	Key Features of New Forms	Benefits to the Stakeholders
1.	Separate forms for specific categories of applicants.	The separate forms for specific categories of applicants will facilitate compliance for applicants as both forms contain only relevant information for the concerned applicant and irrelevant fields have been removed
2.	Simplified and focused forms	This will bring clarity and ease in understanding thereby facilitating compliance.
3.	Focused forms ensure faster verification and quicker processing of applications	Given the fact that huge number of applications for PAN allotment are received on daily basis, these focussed forms will ensure speedy processing of applications and subsequent allotment of PAN.

