

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

Accurate Residential Status Classification

Citizenship Type (Foreign/PIO/OCI) field added accurately identifying and classifying the applicant's citizenship status.

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 documentary evidence, have been made mandatory in order to establish the genuineness of the RA/AR.

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. 95 and 96** (Erstwhile Form No. 49AA).



QR Code of Samvad Session on Form No. 95 and 96



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Income Tax Department
Central Board of Direct Taxes



Form Nos. 95 and 96
(Erstwhile Form No. 49AA)



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March, 2026

NEW INCOME TAX FORMS: A USER FRIENDLY HANDBOOK Form Nos. 95 and 96 (Erstwhile Form No. 49AA)

BACKGROUND:

The Income Tax Department has introduced simplified tax Forms under the Income-tax Act, 2025, effective from 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 Nos. 95 and 96** (Erstwhile Form No. 49AA) which will be used for Application for Allotment of Permanent Account Number for individuals not being a Citizen of India / an Entity incorporated outside India/ an unincorporated entity formed outside India.

Under the new framework of Income Tax Rules, 2026, the erstwhile Form No. 49AA has been divided into two separate simplified Forms i.e. **Form No. 95** – Application for Allotment of Permanent Account Number for individuals not being a Citizen of India and **Form no. 96**- Application for Allotment of Permanent Account Number for an Entity incorporated outside India/ an Unincorporated entity formed outside India.

1 Purpose of Form Nos. 95 and 96:

Form No. 95 is submitted by individuals who are not Indian citizens, and Form No. 96 is submitted by entities incorporated or formed outside India, as self-declaration Forms for applying for allotment of a Permanent Account Number (PAN).

2 Who should file:

Individuals not being a citizen of India/ Entity incorporated outside India/Unincorporated entity formed outside India.

3 Structure of New Forms:

Aspect	Form No. 95 (Individual)	Form No. 96 (non-individual)
Key Fields	The Form is structured into Parts A to G covering personal information, income source, parents' details, AO code, representative assessee (if applicable), communication address, and declaration.	The Form comprises Parts A to E covering personal information, source of income, AO code, representative assessee, and declaration.
Key Enhancements	Key enhancements include the addition of relevant fields such as citizenship type, passport number, and Taxpayer Identification Number. Specific details of the Representative Assessee have been incorporated in the Form.	Enhancements include the addition of the Taxpayer Identification Number and specific details of Representative / Authorized Representative have been incorporated.
Supporting Documents	Proof of (Identity, DoB, Address) for Applicant and Proof of (Identity, Address) for RA	Proof of (Identity, DoI, Address) for Applicant and Proof of (Identity, Address) for RA/AR

4 What are the documents required to file the Form Nos. 95 and 96?

The documents required as per rule 158 to file Form No. 95 and 96 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.	Categorized forms contain only relevant fields, making them easier to understand and fill the relevant details.
2.	Simplified and focused forms.	Simplified forms will improve ease of compliance, overall taxpayer satisfaction and voluntary participation in tax system
3.	Focused forms will eliminate delay in digitization process and will ensure faster verification and quicker processing of applications.	This will lead to faster processing of applications and will drastically reduce rejections and need for resubmissions.