

5 Key changes of new simplified Forms:

- PAN** - PAN has been made mandatory for Other than Government categories i.e. Individual and other than individual for better traceability and PAN -TAN mapping.
- AIN** - Accounts Office Identification Number (AIN) has been added and made mandatory along with Account Office Name in application by Government category.
- LLPs** - Registration number made mandatory for LLPs.
- CIN** - Corporate Identity Number (CIN) - for company is required now.
- DoB** - 'Date' field has been explicitly labelled as 'Date of Birth/ Date of incorporation'.



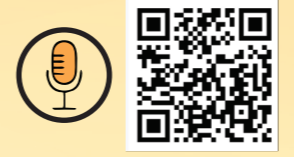
6 Key benefits of new simplified Forms:

- Removing Ambiguity:** Better clarity provided for deductors through the division into two separate simplified Forms.
- Ingenious Simplicity:** Categorized forms contain only relevant fields, making them easier to understand and fill.
- Better Taxpayer Experience:** Simplified formats improve ease of compliance and overall taxpayer satisfaction.
- Stronger Voluntary Compliance:** User-friendly procedures encourage timely and voluntary participation in the tax system.
- Improved ease of filing:** Standardised format and separate form for specific categories will enable the applicant to easily fill the form.
- Data Enrichment:** Supporting documents have been made mandatory to verify the authenticity and genuineness of data.
- Faster processing:** Focused form will ensure faster verification and more efficient processing of TAN applications.



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 for detailed discussion on the **Form Nos. 134 and 135 (Erstwhile Form No. 49B)**.



QR Code of Samvad Session on Form 134 and 135



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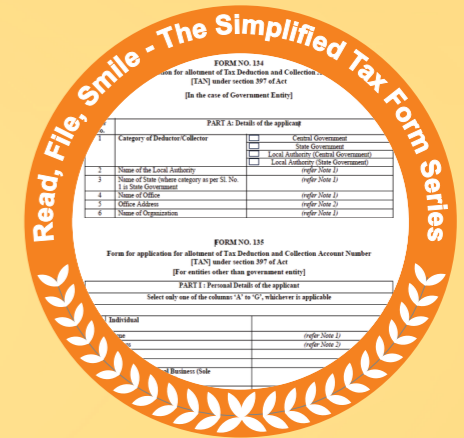
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Income Tax Department
Central Board of Direct Taxes



Form Nos. 134 and 135
(Erstwhile Form No. 49B)



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March, 2026

NEW INCOME TAX FORMS: A USER FRIENDLY HANDBOOK Form Nos. 134 and 135 (Erstwhile Form No. 49B)

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. 49B which was used for Application for allotment of tax deduction and collection account number under section 203A of the Income-tax Act, 1961.

Under the new framework of Income Tax Rules, 2026, Form No. 49B has been simplified and divided into two separate Forms i.e. Form No.

134 – Application for allotment of tax deduction and collection account number (TAN) for Government Entity and Form no. 135- Application for allotment of tax deduction and collection account number (TAN) for persons other than Government Entity.

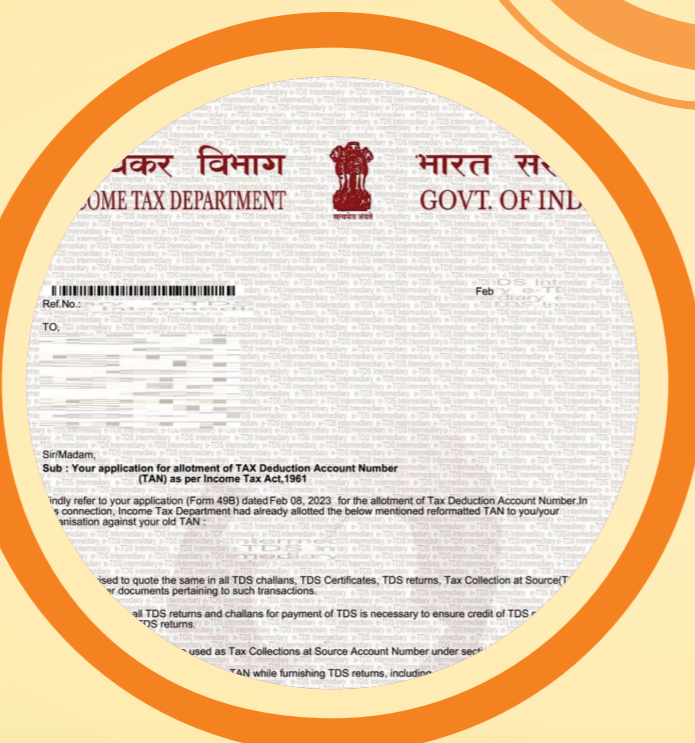


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2 Form Nos. 134 and 135

1 Purpose of Form Nos. 134 and 135

Form Nos. 134 and 135 are filed for allotment of Tax Deduction and Collection Account Number (TAN).



2 Who should file:

All persons who require allotment of Tax Deduction and Collection Account Number (TAN).



3 Form Nos. 134 and 135



3 Structure of Form Nos. 134 and 135 as per Income Tax Rules, 2026:

Form No. 134 (for Government categories)

Part A captures applicant details such as deductor/collector category, organizational and office information, Account Office Identification Number (AIN), official contact details, and particulars of the person responsible for tax deduction or collection.

Part B contains the declaration and verification, including date, place, and signature.

Form No. 135 (for categories other than Government)

Part I captures the name and category of the applicant, requiring selection from predefined applicant types (Individual, HUF, LLPs, firms, companies, branches of such applicants or statutory/autonomous bodies).

Part II records other applicant details such as PAN, nationality, email ID, and mobile number. The form concludes with a declaration and verification section, including date, place, and signature.



4 Form Nos. 134 and 135

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

Sl. No.	Key Features of the New Form	Benefits to the Stakeholders
1.	Separate forms designed for specific categories of applicants to reflect distinct KYC requirements for Government and non-Government applicants.	Separate application Forms will bring Clarity and ease to the applicants.
Images of New Forms		
2.	Supporting documents such as proof of identity, proof of address, and proof of date of birth / incorporation have been made mandatory for application made by a person other than Government entity.	This added feature will ensure allotment of TAN to genuine applicants.
3.	Certificate issued by the PAO / ZAO / DTO / CDDO is now required as a supporting document in application by Government category	The certificate ensures that the applicant is a bona fide Government entity, thereby improving the reliability and authenticity of applications.



5 Form Nos. 134 and 135