

Form Nos. 134 & 135: Forms for allotment of TAN

Form No.	Applicant Type	Reference Rule/Section
134	Government	Rule 216, Sec. 397
135	Non-Government	Rule 216, Sec. 397

Purpose:

To obtain a unique Tax Deduction and Collection Account Number (TAN).

Who should File:

Anyone who is required to deduct or collect tax at source (TDS/TCS), file TDS/ TCS statements or issue of TDS/ TCS certificate.

Existing Forms for TAN Allotment as per Income-tax Rules, 1962:

Form 49B as per Rule 114A of Income-tax Rules, 1962

Structure of Form:

- **Part A: Details of the Applicant** - Category of Deductor/Collector followed by Name, Address, PAN of Deductor/ Collector (if available), etc.
- **Declaration:** Declaration statements along with date and place for signature.

Supporting documents required:

‘Certificate issued by the PAO/ZAO/DTO/CDDO’ is now required as a supporting document, in case of Govt. entity.

Supporting documents (Proof of Identity, Proof of address and Proof of date of birth/date of incorporation) made mandatory in accordance with Income-tax Rules 2026, in case of non-Govt. entity.

Applicant Count (including change request application):

About 3000 to 4000 applications **per day**.

Process flow of filing the Form:

Form No. 134 & 135 (Earlier Form No. 49B)

1. Applicant has to fill TAN allotment application (Form No. 134/135), pay prescribed fees and submit it online or in physical mode to Service Provider i.e. M/s Protean. Domestic companies, LLPs can apply through MCA.
2. Digitization of application (in case of physical mode).
3. After processing, sharing of data to ITD for generation of TAN.
4. TAN allotment and dispatch of physical TAN letter.

Outcome of Processed Form:

Allotment of TAN to the applicant.

Brief note on broad or qualitative changes made:

Based on Stakeholders' feedback, TAN application forms have been simplified, and two forms are proposed:

1. for government entities.
2. for individuals and entities other than government.

Key changes made in the Forms:

1. The forms have been designed in such a way that they are precise, to the point and self-explanatory and instructions accompanying the forms are clear, unambiguous and aligned with IT Act and Rules.
2. TAN Application form has been bifurcated into two forms, as KYC requirement for Government and Other than Government entities (Individual and other than individual) are different.
3. Consistency has been maintained in terms of nomenclature and structure.
4. Simplification of forms categorizing them into two different types so that each form contains only relevant information to specific category of deductor to ensure ease of filing the forms.
5. Supporting documents have been mandated along with application to check the authenticity and genuineness of the applicant.
6. PAN has been made mandatory for Other than Government categories i.e Individual and other than individual for better traceability and PAN TAN mapping.

Changes made with respect to the specific category of applicants:

For Government category:

- a. Additional information such as Name of local authority and name of the State.
- b. Accounts Office Identification Number (AIN) has been added and made mandatory along with Account Office Name.
- c. For 'person responsible for deduction/collection of tax' the details such as Name, PAN and mobile number have been made mandatory to establish the genuineness.
- d. 'Certificate issued by the PAO/ZAO/DTO/CDDO' is now required as a supporting document.

For Other than Government categories (Individuals and other than Individual):

- a. Registration number has been made mandatory for LLP.
- b. Corporate Identity Number (CIN) has been made mandatory for company.
- c. For 'person responsible for deduction/collection of tax' the details such as Name & PAN have been made mandatory to establish genuineness.
- d. 'Date' field has been explicitly labelled as 'Date of Birth/ Date of incorporation'.
- e. Supporting documents (Proof of Identity, Proof of address and Proof of date of birth/date of incorporation) have been made mandatory in accordance with Income-tax Rules, 2026.