

Form No. 136: Application for Allotment of Accounts Office Identification Number (AIN)

Name of form as per I.T. Rules, 1962	-	Name of form as per I.T. Rules, 2026	136
Corresponding section of I.T. Act, 1961	-	Corresponding section of I.T. Act, 2025	-
Corresponding Rule of I.T. Rules, 1962	-	Corresponding Rule of I.T. Rules, 2026	218(8)(b)

1. Purpose:

Form No. 136 is used for filing application for obtaining an Accounts Office Identification Number (AIN) from the Income-tax Department. AIN is a unique seven-digit number allotted by the Directorate of Income-tax (Systems), Delhi. AIN is required to be obtained by every Accounts Officer of the Central or State Government, where TDS/TCS has been paid to the credit of Central Government without the production of a challan i.e., through book adjustment. Using the AIN, the relevant Accounts Officer such as Pay and Accounts Officer (PAO), District Treasury Officer (DTO), Cheque Drawing and Disbursing Officer (CDDO) etc. files the statement in Form No. 137 to report the remittance of TDS/TCS through book adjustment for each month. AIN is mandatory for filing Form No. 137.

2. Who Should File:

Every Accounts Officer such as Pay and Accounts Officer (PAO), District Treasury Officer (DTO), Cheque Drawing and Disbursing Officer (CDDO) or an equivalent office of the Central or State Government, who are making TDS/TCS payment to the Central Government through book adjustment is required to obtain AIN by filing application in Form No. 136.

3. Eligibility conditions:

The office must be making payment of TDS/TCS to the Central Government through book adjustment. Non-government offices and government offices making TDS/TCS payments only through challans are not required to obtain AIN and hence, should not file this form.

4. Frequency & Due Dates:

- Form No. 136 is required to be filed only once for allotment of AIN.
- An Accounts Office is allotted only one AIN.

- After allotment of the Accounts Office Identification Number (AIN), if the same is not utilised for a period of six months for filing Form No. 137 statements, the reasons thereof shall be communicated to the jurisdictional Commissioner of Income-tax (TDS) by the Accounts Office.
- If the allotted AIN is not required to be used in future due to any reason(s), the Accounts Officer shall immediately submit application for deactivation / cancellation of the AIN, before the jurisdictional Commissioner of Income-tax (TDS) to get the AIN deactivated.

5. Structure of Form No. 136:

A. Particulars of the applicant – Category, Name of Ministry, Sub Ministry Name, Central Government, Name of State, Name of Office, Name of Department, PAO /DTO/CDDO Code, PAO /DTO/CDDO Registration Number, PAO /DTO/CDDO TAN, Address, Contact Details and PAN of PAO /DTO/CDDO making application.

B. Declaration by Applicant:

- Declaration regarding correctness of information mentioned in the application.
- Declaration regarding communication of reasons to the jurisdictional CIT(TDS) in case the AIN is not utilized for six months.
- Undertaking regarding surrender of AIN to the jurisdictional CIT(TDS) in case AIN is not to be used in future.

C. Counter-Verification by Supervisory Authority above PAO/DTO/CDDO:

- Verification by the authority supervising the PAO/DTO/CDDO regarding genuineness of the applicant and correctness of the details mentioned in the application.

D. Annexure-I – Ministry Name and Code

E. Annexure-II – Sub Ministry Name and Code

F. Annexure-III – State Name and Code

6. Filing Count:

On an average, around 112 applications for allotment of AIN have been filed each year during the last five financial years.

7. Process flow of Form No. 136:

➤ **Mode of Filing**

- Online on the TRACES portal, or
- Offline before the jurisdictional Commissioner of Income-tax (TDS).

➤ **Processing**

- Application is verified and forwarded by the office of the jurisdictional Commissioner of Income-tax (TDS) to the Directorate of Income-tax (Systems), with its recommendations for allotment of AIN.
- On recommendations of the jurisdictional Commissioner of Income-tax (TDS), the Directorate of Income-tax (Systems) allots AIN to the applicant.

➤ **Communication of AIN**

- For both modes of applications (i.e. online or offline), AIN is communicated via email to the email ID mentioned in the application.
- Additionally, in case of application filed online on TRACES, an SMS regarding AIN allotment is also sent to the mobile number mentioned in the application.
- Also, the status of the application and AIN details allotted thereon, can be viewed online on TRACES by the applicant.

➤ **Outcome of Processed Form No. 136:**

- A unique AIN is allotted to the Accounts Office.
- AIN enables filing of Form No. 137 for monthly remittance of TDS/TCS made through book adjustment.
- Facilitates systematic reporting and reconciliation of government TDS/TCS transactions.

8. Brief Note on Qualitative Changes:

- Application for allotment of AIN has been made a statutory form as Form No. 136 has been notified in the Income-tax Rules, 2026.
- Counter-verification by the authority supervising the applicant PAO/DTO/CDDO has been made part of the form to ensure the genuineness of the applicant and correctness of the details mentioned in the application.

- Form No. 136 has been enabled for online filing on TRACES using AADHAR or DSC based authentication and system-driven processing.

9. Common Changes Made Across Forms:

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address and PAN have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Changes in Sections, Clauses and Schedules have been aligned as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.