

## **Form 171: Application for Authorised Income Tax practitioner**

### 1. Purpose

Form 171 is used to apply to the Income Tax authority for registration as an authorised Income Tax Practitioner (ITP) under Section 515(3) (v), (vi), or (vii) / (viii) of the Income Tax Act, 2025. It serves as the formal request for recognition to practice before Income Tax Authorities.

### 2. Who Should File

This form should be filed by individuals eligible under Section 515 (3) of the Income Tax Act, namely:

- Accountants as defined under the Act.
- Persons who have passed a recognised accountancy examination.
- Other qualified persons possessing experience or qualifications recognised by the Central Board of Direct Taxes (CBDT).

### 3. Frequency & Due Dates

Form 171 is a one-time application submitted when seeking registration. There are no specific due dates; it is filed whenever the applicant becomes eligible and wants to apply.

### 4. Structure of this Form

The form generally contains:

- Applicant details: name, father's name, address, and professional address.
- Category under which registration is sought (v), (vi), (vii) or (viii).
- Educational or professional qualifications.
- Details of prior appearances before tax authorities, if applicable.
- Details of firm or partnership, if applicable.
- Declaration and verification by the applicant.

### 5. Documents Required

The following documents must be attached with Form 171:

- Copy of certificate of qualification or proof of having passed a recognised accountancy exam.
- Proof of educational qualifications.
- Record of previous experience or case appearances (if claiming under prior practice category).

#### 6. Process Flow of Filing

1. Prepare Form 171 with all supporting documents proving eligibility.
2. Submit the completed form to the jurisdictional Income Tax Authority.
3. The Authority verifies the application and may call for additional documents or clarifications.
4. Upon approval, the applicant's name is entered in the Register of Income Tax Practitioners
5. A Certificate of Registration is issued to the applicant.

#### 7. Outcome of Processed Form

- If approved: The applicant becomes a registered Income Tax Practitioner, authorised to appear before tax authorities.
- If rejected: The applicant is notified of the reasons for rejection and may reapply after addressing the deficiencies.