

## **Guidance Note with respect to Form No. 44 and Form No. 45: Foreign Tax Credit**

### **Form No. 44 (Statement of income from a country or specified territory outside India and Foreign Tax Credit)**

#### **1. Purpose:**

Subject to satisfaction of conditions of Rule 76 of the Income-tax Rules, 2026, to claim foreign tax credit under Rule 76(1) or to intimate the Income Tax Department under Rule 76(14) about carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason resulting in refund of foreign tax for which credit has been claimed in any tax year(s), the assessee shall furnish Form No. 44 for relevant tax year.

#### **2. Who should file?**

Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income should file Form No. 44 in accordance with Rule 76. Form No. 44 shall also be filed by a resident assessee under Rule 76(14) to intimate the Income Tax Department about carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason resulting in refund of foreign tax for which credit has been claimed in any tax year(s).

#### **3. Frequency & Due Dates:**

<b>Frequency</b>	<b>Due Date</b>
To be filed for relevant tax year	As per Rules 76(12) and 76(13) of the Income-tax Rules, 2026: Form No. 44 shall be furnished within 12 months from the end of the relevant tax year in which the corresponding foreign income has been offered to tax in India and the return for such tax year has been furnished within the time specified under section 263(1) or 263(4) of the Income-tax Act, 2025. Where the return has been furnished under section 263(6)(a) of the Income-tax Act, 2025, Form No. 44 to the extent it relates to the income included in the updated return, shall be furnished on or before the date on which such return is furnished.

#### **4. Structure of Form:**

Form No. 44 has three parts.

**PART A:** Particulars of the person

**PART B:** Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed

**PART C:** Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

**5. Documents required to file Form No. 44:**

- i. Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income; copy of the respective Double Taxation Avoidance Agreements wherever applicable; details of disputes, if any, regarding the foreign tax paid or part thereof in respect of all countries/specified territories from where the resident taxpayer has earned income
- ii. Documents containing details regarding refund of foreign tax by foreign tax authority for which credit has already been claimed in India such as reason for refund of foreign tax, amount of the refund of the foreign tax, amount of the refunded foreign tax for which credit has already been claimed in India, tax year(s) in which credit of the refunded foreign tax has already been claimed in India

**6. Step-by-step process of filing Form No. 44:**

Form No. 44 can be filed through e-filing portal using taxpayer's user ID and password.

Follow the below-mentioned steps to fill and submit the form through online mode:

Step 1: Log in to the e-filing portal using your user ID and password.

Step 2: Once logged in, navigate to your Dashboard, then click on e-File > Income Tax Forms > File Income Tax Forms.

Step 3: On the File Income Tax Forms page, select Form No. 44. Alternatively, enter Form No. 44 in the search box to find out and file the form.

Step 4: On the Instructions page, click Let's Get Started.

Step 5: On click of Let's Get Started, Form No. 44 is displayed. Fill all required details and attach the documents required under Rules 76(10) and 76(11) of the Income-tax Rules, 2026. Click Proceed.

Step 6: On the Preview page, verify the details and click Proceed to e-Verify.

Step 7: Click Yes to submit.

Step 8: On clicking Yes, you will be taken to the e-Verify page, where you can complete the verification process.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Number. Please keep a note of the Transaction ID and Acknowledgement Number for future reference. Download a copy for your records. You will also receive a confirmation message on your email ID and mobile number registered with the e-filing portal.

**7. Major changes as compared to erstwhile Form No. 67**

As per Rule 76(16), Form No. 44 is required to be verified by an accountant: – (a) where the assessee is a company; or (b) in all other cases where the amount of foreign tax paid outside India for a tax year equals or exceeds one lakh rupees.

**Form No. 45 (Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed)**

**1. Purpose:**

Form No. 45 is a newly introduced form to file intimation of settlement of dispute regarding foreign tax for which credit was not claimed, with a view to facilitate structured and standardised format for filing such intimation. This measure is aimed at simplifying the procedure, and ensuring a transparent and smart filing system.

**2. Who should file?**

Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income which was not claimed in Form No. 44 already filed by the assessee for any particular tax year due to dispute regarding such foreign tax, should file Form No. 45 to intimate the Department regarding settlement of the dispute and claim of the foreign tax credit in accordance with Sr. No. 7 of the table in Section 288(1) of the Income-tax Act, 2025 and Rule 76(6), Rule 76(15) and Rule 76(17) of the Income-tax Rules, 2026.

**3. Frequency & Due Dates:**

<b>Frequency</b>	<b>Due Date</b>
To be filed for relevant tax year	As per Rule 76(6) of the Income-tax Rules, 2026:

	To be filed within six months from the end of the month in which the dispute is finally settled. However, Form No. 44 should have been already filed for the relevant tax year, before filing of Form No. 45.
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**4. Structure of Form:**

Form No. 45 has three parts:

**PART A:** Particulars of the person

**PART B:** Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed. Information in columns (1) to (12) to be pre-populated from Form No. 44 and the same to be non-editable.

**PART C:** Details of the Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed

**5. Documents required to file Form No. 45:**

- i. Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income, details of disputes regarding the foreign tax paid and details regarding settlement of such dispute(s) in respect of all countries/specified territories from where the resident taxpayer has earned income

**6. Step-by-step process of filing Form No. 45:**

Form No. 45 can be filed through e-filing portal using taxpayer's user ID and password.

Follow the below steps to fill and submit the form through online mode:

Step 1: Log in to the e-filing portal using your user ID and password.

Step 2: Once logged in, navigate to your Dashboard, then click on e-File > Income Tax Forms > File Income Tax Forms.

Step 3: On the File Income Tax Forms page, select Form No. 45. Alternatively, enter Form No. 45 in the search box to find out and file the form.

Step 4: On the Instructions page, click Let's Get Started.

Step 5: On click of Let's Get Started, Form No. 45 is displayed. Fill all required details and attach the documents required as per Rule 76(6), and Sr. No. 7 of the table in Section 288(1) of the Income-tax Act, 2025. Click Proceed.

Step 6: On the Preview page, verify the details and click Proceed to e-Verify.

Step 7: Click Yes to submit.

Step 8: On clicking Yes, you will be taken to the e-Verify page, where you can complete the verification process.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Number. Please keep a note of the Transaction ID and Acknowledgement Number for future reference. Download a copy for your records. You will also receive a confirmation message on your email ID and mobile number registered with the e-filing portal.

**7. Verification of Form No. 45 by an accountant:**

As per Rule 76(17), Form No. 45 shall be verified by an accountant in a case where Form No. 44 filed for the relevant tax year was required to be verified by an accountant under Rule 76(16).

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