

Name of form as per I.T. Rules, 1962	Form 3CEC	Name of form as per I.T. Rules, 2026	50
Corresponding section of I.T. Act, 1961	92CC	Corresponding section of I.T. Act, 2025	168
Corresponding Rule of I.T. Rules, 1962	10H	Corresponding Rule of I.T. Rules, 2026	105

Form FN050– Application for pre-filing consultation

Purpose:

Form FN050 is an income tax form used to apply for a pre-filing meeting with regards to an Advance Pricing Agreement (APA). An APA is an agreement between a taxpayer and the tax authority to determine the transfer pricing methodology for transactions between associated enterprises in advance. Form FN050 is filed under **Rule 105** of the Income-tax Rules, 2026, and can be filed by person to eligible to apply under **Rule 104** of the Income-tax Rules, 2026.

Who Should File:

Any taxpayer who wishes to enter into an Advance Pricing Agreement with the Indian tax authorities should file Form 50 to request a pre-filing meeting. This meeting is an opportunity for the taxpayer to present their proposed transfer pricing methodology and discuss it with the tax authorities before formally applying for the APA.

Frequency & Due Dates:

As and when required to be filed by Applicant, before undertaking the international transaction.

Structure of Form 50:

- Part A: Particulars of the Person
- Part B: Other Details:
 - Type of APA proposed (Unilateral/Bilateral/Multilateral)
 - Detail of International transactions proposed to be covered in the Advance Pricing Agreement (APA)
 - Tax years for which APA is proposed to be applied including the rollback years
- Other Details to be provided as Annexures:

Annexure	Particulars				
A-1	The global structure of the applicant's group and the industry in which it operates.				
A-2	Business model and overview of the applicant's business operations in prior 3 tax years.				
A-3	Functional Profile of the applicant and associated enterprises.				
A-4	History of transfer pricing audits and present status of appeals.				
	Ta	Disputed International Transaction	Amount of Adjustment	Decision of each appellate authority	Current status

A-5	The details of all other international transaction not proposed to be covered in the APA.					

What are the documents required to file the Form 50?

No specific documents required

Filing Count:

On average, about 16 Forms are filed annually over the last two years.

What is the process flow of filing Form FN050?

The process flow includes following steps:

1. The Applicant shall file Form 50 electronically to the Principal Chief Commissioner of Income-tax (International Taxation) or the Competent Authority in India (in case of Bilateral/Multilateral transactions).
2. The PCCIT (IT)/Competent Authority shall assign the application to one of the 5 APA teams.
3. On receipt of the Application, the APA team shall hold pre-filing consultation with the Applicant. For consultations involving bilateral or multilateral agreement, the competent authority in India or their representative shall also be associated.

Outcome of Processed Form FN050:

- On receipt of the Form 50, The PCCIT (IT) shall assign the application to one of the APA teams.
- The APA team receiving the assignation shall hold pre-filing consultation with the Applicant.
- For consultations involving bilateral or multilateral agreement, the competent authority in India or their representative shall also be associated. The discussion shall be along the lines as mentioned in Rule RN105 of the Income-tax Rules, 2026.

Brief note on broad or qualitative changes proposed:

- No major changes have been incorporated into the Form
- For added simplicity, certain details asked for in the main Form earlier have been proposed to be taken as annexures in a separate enclosure
- Extraneous information previously asked for in the Form which would not be applicable at Pre-filing stage has been omitted for enhanced clarity
- **To facilitate anonymous filings of applications for pre-filing consultations, a drop-down menu for naming an authorised representative has been introduced.**
- Requirement for filing form in triplicate has been omitted

Challenges and Solutions:

In cases where the applicant prefers not to mention their names, since this is a pre-filing discussion, the filing of Form 50 earlier could be complicated. By explicitly including a data point of authorised representative, such instances shall be eliminated.

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, 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. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
4. Currency symbol "Rs." has been replaced with "₹".