

**Form No. 134 & Form No. 135 - Frequently Asked Questions**

**Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Income-tax Act, 2025**

<b>Name of form as per I.T. Rules, 1962</b>	49B	<b>Name of form as per I.T. Rules, 2026</b>	134 & 135
<b>Corresponding section of I.T. Act, 1961</b>	203A	<b>Corresponding section of I.T. Act, 2025</b>	397
<b>Corresponding Rule of I.T. Rules, 1962</b>	114A	<b>Corresponding Rule of I.T. Rules, 2026</b>	216

<b>Form No.</b>	<b>Applicant Type</b>
134	Government
135	Non-Government

**1. What is TAN?**

**Ans:** TAN (Tax Deduction and Collection Account Number) is a unique identifier allotted by the Income-tax Department to persons/entities responsible for deduction of tax at source (TDS) or collection of tax at source (TCS). It is required to be quoted in all TDS/TCS related communications and compliances.

**2. Who should apply for TAN?**

**Ans:** Any person/entity who is required to deduct or collect tax at source (TDS/TCS), file TDS/TCS statements or issue TDS/TCS certificates should apply for TAN.

**3. Which forms are prescribed for TAN application under the Income-tax Rules, 2026?**

**Ans:** TAN application has been bifurcated into two e-Forms:

(i) **Form No. 134** – Application for Allotment of Tax Deduction and Collection Account Number for Government Category

(ii) **Form No. 135** – Application for Allotment of Tax Deduction and Collection Account Number for non- Government Category (Individual and other than Individual entity).

**4. Is TAN different from PAN?**

**Ans:** Yes, TAN is different from PAN. TAN is an identifier for persons/entities responsible for Tax Deducted at Source (TDS)/Tax Collected at Source (TCS) compliances whereas PAN is an identifier for taxpayers. Wherever TAN is required, PAN cannot be quoted in place of TAN.

**5. Whether a separate TAN is required for Tax Collected at Source (TCS)?**

**Ans:** No, the TAN allotted for TDS can also be used for TCS. If an entity does not have a TAN, it should apply for TAN using the applicable form.

**6. How can an applicant apply for TAN?**

**Ans:** TAN applications can be submitted through the following modes:

- i. Offline at authorized PAN Centers
- ii. Online through Protean or MCA portal.

**7. Who is the 'person responsible for deduction/collection of tax'?**

**Ans:** Person responsible for deduction/collection of tax is the authorised person accountable for TDS/TCS compliances on behalf of the deductor/collector.

**8. What happens if an application is incomplete or deficient?**

**Ans:** Incomplete/deficient applications are liable to be treated as invalid.

**9. Whether TAN application can be edited after final submission?**

**Ans:** No, after final submission and generation of acknowledgement, edits are not permitted in TAN Application. In case of any change, applicant may submit change request (correction application) after TAN is allotted.

**10. Is Correction allowed in TAN?**

**Ans:** Yes, TAN correction request can be submitted using correction application.

**11. How will applicants know that TAN is allotted?**

**Ans:** A letter will be sent to the applicant's registered E-mail id once TAN is allotted.

**12. Is there any fee for TAN application?**

**Ans:** Yes, fees of Rs.77 (inclusive of GST) is applicable.

**13. What should be done in case of change in details after allotment of TAN?**

**Ans:** Any change/correction in TAN details should be carried out through the prescribed change request forms for TAN holders.

**FAQs (Forms wise)**

**Form No. 134: Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Income-tax Act, 2025 for Government Category Deductors**

**1. What is Form No. 134?**

**Ans:** Form No. 134 is an application form for allotment of Tax Deduction and Collection Account Number (TAN) for Government Category Deductors.

**2. Who can file Form No. 134?**

**Ans:** Form No. 134 can be filed by Government entities i.e. Central Government, State Government and Local Authorities.

**3. What documents are required to file Form No. 134?**

**Ans:** AIN and Certificate from PAO/ZAO/DTO/CDDO are required for filing the application in Form No. 134.

Note: AIN (Accounts Office Identification Number) is a unique identifier assigned to an Accounts Office (AO) that is responsible for reporting and reconciliation of TDS/TCS transactions for Government deductors.

**4. What is Accounts Office Identification Number (AIN) and why is it required in Government TAN application?**

**Ans:** AIN is a 7-digit unique number allotted by the Income-tax Department to PAOs (Pay & Accounts Offices), DDOs (District Treasury Offices) and CDDOs (Cheque Drawing & Disbursing Officers). AIN links the deductor/collector to the relevant Accounts Office for Government reporting and reconciliation. Making AIN mandatory improves traceability and correct mapping for Government deductors.

**Form No. 135: Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Income-tax Act, 2025 for other than Government Entities**

**1. What is Form No. 135?**

**Ans:** Form No. 135 is an application form for allotment of Tax Deduction and Collection Account Number (TAN) for Categories other than Government Entities.

**2. Who can file Form No. 135?**

**Ans:** Form No. 135 can be filed by any person other than Government Entities to apply for TAN. The following entities are eligible to file this form:

- Individuals,
- Branch of Individual Business (Sole proprietorship concern),
- LLP / Firm/Association of Persons / Trust / Body of Individual / Artificial Juridical Person/ Hindu Undivided Family (HUF),
- Branch of LLP / Firm/Association of Persons / Trust / Body of Individual / Artificial Juridical Person/ Hindu Undivided Family (HUF),
- Company,
- Branch/Division of Company,
- Statutory/Autonomous bodies.

**3. What are the supporting documents required for Non-Government Categories applying for TAN?**

**Ans:** The following supporting documents are required for TAN Application as per Rule 216 of Income-tax Rules, 2026:

- i. Proof of Identity (POI)
- ii. Proof of Address (POA)
- iii. Proof of Date of Birth / Date of Incorporation (as applicable)

**4. Is PAN mandatory for TAN application in Form No. 135?**

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

**Ans:** Yes, PAN is mandatory for categories other than Government category.

**5. What additional identifiers are required in Form No. 135?**

**Ans:** Depending on the category, Form No. 135 captures additional identifiers such as LLP registration number for LLP's and Corporate Identity Number (CIN) for companies mandatorily.