

**Form No. 136 – Frequently Asked Questions**

**Application for allotment of Accounts Office Identification Number (AIN)**

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

**1. What is Form No. 136?**

**Ans:** Form No. 136 is used for filing application for allotment of Accounts Office Identification Number (AIN).

**2. What is Accounts Office Identification Number (AIN)?**

**Ans:** Accounts Office Identification Number (AIN) is a unique seven-digit number which is allotted by the Directorate of Income Tax (Systems), Delhi, to every Accounts Office based on application filed in Form No. 136. Each Accounts Office is uniquely identified in the system by this number.

**3. Who is required to obtain AIN?**

**Ans:** 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. Using the AIN allotted, the Accounts Officer files the statement in Form No. 137 to report the remittance of TDS/TCS through book adjustment for each month.

**4. Can a non-government office obtain AIN?**

**Ans:** No. AIN can be obtained only by the central and state government offices who are making TDS/TCS payment to the Central Government by way of book adjustment.

**5. If a central or state government office is making payment of TDS/TCS only through challans and not through book adjustment, does it require to obtain AIN?**

**Ans:** No. AIN is required to be obtained by the central or state government office only if they are making payment of any TDS/TCS to the Central Government through book adjustment.

**6. What is the mode of filing of Form No. 136?**

## **Form No. 136 (Application for allotment of AIN)**

**Ans:** Form No. 136 can be filed either online on the TRACES portal of the Income-tax Department or offline before the jurisdictional Commissioner of Income-tax (TDS).

**7. How the AIN details are communicated to the applicant?**

**Ans:** If the application is filed online on TRACES, then the details of AIN allotted are communicated to the applicant by Centralized Processing Cell (TDS) through e-mail and SMS on the email ID and mobile number respectively, mentioned in the application, and the applicant can also view the status of the application and AIN details once allotted, on TRACES portal. If the application is filed physically before the jurisdictional Commissioner of Income-tax (TDS), then the allotted AIN details are communicated to the applicant by Directorate of Income-tax (Systems) through e-mail on the email ID mentioned in the offline application.

**8. What action is required if the Accounts Office fails to utilise the AIN after allotment?**

**Ans:** 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.

**9. Can one Accounts Office have multiple AINs?**

**Ans:** No. An Accounts Office is allotted only one AIN.

**10. Can AIN details be modified later?**

**Ans:** Yes. Application for modification of AIN details can be filed either online on the TRACES portal of the Income-tax Department or offline before the jurisdictional Commissioner of Income-tax (TDS).

**11. Is quoting TAN mandatory while filing Form No. 136?**

**Ans:** No. However, if the applicant is having TAN at the time of filing Form No. 136, then he must mention the TAN in the relevant column.