

## Form No. 145 (Earlier Form No. 15CA) – Frequently Asked Questions

Name of form as per I.T. Rules, 1962	Form No. 15CA	Name of form as per I.T. Rules, 2026	F.N. 145
Corresponding section of I.T. Act, 1961	195, 271-I	Corresponding section of I.T. Act, 2025	393, 395, 397, 462
Corresponding Rule of I.T. Rules, 1962	37BB	Corresponding Rule of I.T. Rules, 2026	220

### 1. What is Form No. 145?

**Ans:** Form No. 145 is a mandatory declaration filed by any person or entity responsible for making a payment to a non-resident (not being a company) or a foreign company, before remitting funds outside India.

### 2. Who should file Form No. 145?

**Ans:** As per rule 220, every person responsible for paying to a non-resident (not being a company) or to a foreign company shall furnish such information in form 145, before remitting the payment

### 3. Who is exempt from filing Form No. 145?

**Ans:** Form No. 145 is not required to be filed in respect of the following payments:

- i. Remittance is made by an individual and it does not require prior approval of RBI i.e. payments by an individual under Liberalised Remittance Scheme.
- ii. Remittance is made by a Unit of an International Financial Services Centre
- iii. Remittance is of the nature specified under relevant purpose code as per RBI.

### 4. What is the time limit for filing Form No. 145?

**Ans:** There is no specific time limit prescribed; however, Form no. 145 must be submitted before the remittance is made outside India.

### 5. How many times can Form No. 145 be filed in a year?

**Ans:** There is no limit for filing of Form No. 145 in a year. As Form No. 145 is an event-based form, it is required to be filed before every remittance that satisfies the conditions laid out in Rule 220.

### 6. Which "Part" of the form No. 145 do I need to fill?

**Ans:** Form No. 145 has four parts:

- i. **Part A:** To be filled up if remittance is chargeable to tax and does not exceed ₹ 5 lakh during the tax year;
- ii. **Part B:** To be filled up if remittance is chargeable to tax and exceeds ₹ 5 lakh during the tax year and a certificate u/s 395(1) of the Income-tax Act, 2025 has been obtained from the Assessing Officer;
- iii. **Part C:** To be filled up if remittance is chargeable to tax and exceeds ₹ 5 lakh during the tax year and a certificate in Form No. 146 from an accountant has been obtained;
- iv. **Part D:** To be filled up if the remittance is not chargeable to tax.

### **7. What documents are required to file Form No. 145?**

**Ans:** Documents required include:

- i. Invoices, agreements, or contracts for the remittance.
- ii. Details of remitter, remittee, remittance and bank details of the remitter.
- iii. Specific certificates depending on the Part: AO certificate for Part B or Accountants' certificate [Form No. 146] for Part C.
- iv. Form No. 41 and Tax Residency Certificate (TRC) if claiming DTAA benefits.

### **8. How can I file Form No. 145?**

**Ans:** Form No. 145 can be filed through the following methods:

- Online Mode - through e-Filing portal
- Offline Mode – through Income Tax Department's Offline Utility Service. The "offline" process refers to preparing the data using the utility while not connected to the internet, and then uploading the generated file to the online portal for final submission.

### **9. What is the "Offline Utility" and when is it useful?**

**Ans:** The Offline Utility is a downloadable tool from the Income Tax e-Filing portal that allows users to prepare Form No. 145 data without an active internet connection. This is particularly useful for "bulk filing," where a business needs to prepare multiple remittance forms simultaneously and upload them as a single zipped XML file.

### **10. How do I e-Verify form No. 145?**

**Ans:** Form no. 145 can be e-verified through Digital Signature Certificate (DSC) or an Electronic Verification Code (EVC). DSC is mandatory for TAN users.

### **11. How do I know that the form has been successfully submitted?**

**Ans:** Once successfully submitted and verified, an acknowledgement number and transaction ID is generated and the remitter receives a confirmation message via email and SMS.

**12. When do I need to obtain Accountant's certificate in Form No. 146?**

**Ans:** Accountant's certificate in Form No. 146 is required only when the taxpayer is filing Part C of the form i.e. if remittance is chargeable to tax and exceeds ₹ 5 lakh during the tax year and a certificate u/s 395(1)/395(2) of the Income-tax Act, 2025 has not been obtained from the Assessing Officer.

**13. Is PAN of the remittee mandatory?**

**Ans:** PAN of the remittee is not mandatory, however, if the remittee does not have PAN, one has to provide Taxpayer Identification Number (TIN) of the remittee.

**14. What is TIN?**

**Ans:** TIN or Taxpayer Identification Number, is a unique identification number on the basis of which the remittee (recipient) is identified by the Government of that country or the specified territory of which he claims to be a resident.

**15. Do I need to submit a copy of Form no. 145 to the bank (authorised dealer)?**

**Ans:** Yes, a copy of Form No. 145 filed on e-filing portal is required to be mandatorily submitted by the taxpayer/remitter to the bank (authorised dealer) electronically or otherwise, prior to remitting the payment.

**16. Can I edit or modify Form No. 145 after submission?**

**Ans:** No, Form No. 145 can't be edited or modified once submitted.

**17. Can I withdraw Form No. 145 after submission?**

**Ans:** Yes, Form No. 145 can be withdrawn within 7 days from submission date.

**18. Does withdrawing Form No. 145 also withdraws the linked Form No. 146?**

**Ans:** Yes. If a taxpayer withdraws Form No. 145- Part C, the corresponding Form No. 146 (Accountant's certificate) linked to it is automatically updated to "Withdrawn" status.

**19. What is UDIN and why it is important?**

**Ans:** Unique Document Identification Number or UDIN is 18-Digits system generated alphanumeric unique number, which is generated online on ICAI portal. UDIN in Form No. 145 allows the authenticity of the document to be verified, as it can be validated in real time through an API link with ICAI resulting in transparency, and authenticity of information.

**20. What is the outcome of Form No. 145?**

**Ans:** Form No. 145 is integrated with ITBA portal of the Department. As per risk parameters identified, cases are selected for verification. Thereafter, the Assessing Officer examines and verifies the transactions in these Forms and takes appropriate action as per the provisions of the Income-tax Act.

**21. What are the consequences of not filing or providing inaccurate information in the Form No. 145?**

**Ans:** If any person fails to submit Form No. 145, or provides inaccurate information in Form No. 145, he is liable for a penalty of upto of ₹1 lakh under section 462 of the Income-tax Act, 2025.

**22. Why is Form No. 145 important?**

**Ans:** Form No. 145:

- i. provides details of foreign remittances chargeable to tax in India.
- ii. enables the Income-tax Department to track potentially taxable payments overseas and serves as a core compliance measure under the Income-tax Act, 2025.
- iii. assists with proper tax deduction at source (TDS) under section 393(2)(Table: Sl.No.17) and cross-verification with other forms such as Form No. 144 and Form No. 146 & Form No. 147.
- iv. is integrated with ITBA system of the Department to enable risk profiling, analytics, and backend verification.