

Form 36 – Frequently Asked Questions

Certificate for claiming deduction under section 151(5) of the Income-tax Act, 2025 by authors of certain books in receipt of royalty income

Name of form as per I.T. Rules, 1962	Form 10CCD	Name of form as per I.T. Rules, 2026	36
Corresponding section of I.T. Act, 1961	80QQB	Corresponding section of I.T. Act, 2025	151(5)
Corresponding Rule of I.T. Rules, 1962	19AC	Corresponding Rule of I.T. Rules, 2026	70

1: What is Form 36 ?

Ans: Form 36 is the prescribed form for filing of certificate for claim of deduction under section 151(5) of the Income-tax Act' 2025 ("*ITA 2025*") by authors of scientific, literary or artistic books (*including books with ISBN numbers and similar publications*), who are in receipt of royalty income or copyright fees or any lump sum consideration etc. in respect of such books, during the relevant tax year.

2: Who should file Form 36?

Ans: Any author, who is in receipt of income of the following nature, in connection with the publication of scientific, literary or artistic book, and who intends to claim deduction under section 151(5) of the Income Tax Act, 2025, should file the certificate in Form 36, -

- Royalty,
- Copyright fees,
- Lump-sum consideration for assignment or transfer of copyright, or
- Any similar income.

3. Who is required to verify the Form 36?

Ans. The author, who is in receipt of royalty income etc., during the relevant tax year, is required to make a **self-declaration** in Part B of the Form 36, to the effect that the deduction claimed in respect of the royalty income is in accordance with section 151 of the Act. Further, the publisher of the book, or the person responsible for making payment to such author, is also required to **certify** the details of the books published, and payments made to the author, independently in Part B of the Form 36.

4: Where and how the Form 36 is required to be filed?

Ans: The Form 36 shall be filed electronically on the e-filing portal of Income-tax Department. The form shall be furnished electronically either under digital signature or through electronic verification code, duly verified by the author. The details of the books published, and payments made to the author (*as mentioned by the author in Rows 3 to 7 of Part B*), are further required to be certified by the publishing house.

5: What is the time limit for filing Form 36?

Ans: The certificate in Form 36 for claim of deduction under section 151(5) of the ITA' 2025 is required to be filed electronically on or before such "*due date*" for filing return of income prescribed under section 263(1)(c) of the ITA' 2025, as may apply for the author claiming the deduction. This time limit is specified in the statute itself.

6: What documents are required to file Form 36?

Ans: The following documents may be required while filing Form 36, -

- Agreement between the Author and the Publisher,
- Royalty/fee statements,
- Bank advisories,
- Foreign Inward Remittance Certificate/ bank entry,
- Approval of competent authority for extension of period, if any, in case of foreign inward remittances

- ISBN copy/ publication record

7. Is Form 36 mandatory?

Ans: Filing of a valid Form 36 within the specified time limit, is a mandatory condition for making an admissible claim of deduction under section 151(5), by an author of books of certain nature in respect of royalty income etc. received during the relevant tax year.

8: Can I edit Form 36 after submission?

Ans: No. Once Form 36 is validly submitted, after self-declaration by the author and certification by the publishing house, and acknowledgment is generated, it **cannot be edited**. Please ensure that all details are correct before final submission.

9: Do I need to attach any document with the Form 36?

Ans: No. It is not mandatory to attach any document with the Form 36.

10: While filling Part A and Part B, can I leave any field blank?

Ans:

- PAN of the Author is mandatory. Name and complete address thereof shall be pre-filled, which can be updated by the user.
- PAN of the Publishing House can be left blank only if it is a foreign entity having no PAN.
- ISBN of the book published may be provided, if available.
- Amounts in Columns 5 to 8 of Part B may be mentioned, if applicable.
- Amount of deduction claimed in Column 9 is a mandatory field.

11: What if the author does not have a PAN?

Ans: Form 36 cannot be submitted without a valid PAN of the Author.

12: Can Form 36 be filed offline?

Ans: No. Form 36 can only be submitted **online** through the Income Tax e-Filing portal.

13: Why is Form 36 important?

Ans: Filing of a valid certificate in Form 36 within the specified time limit is a mandatory compliance for claiming deduction in respect of royalty income etc. from books of certain nature, under section 151(5) of the ITA' 2025. However, the claim of deduction is further subject to fulfillment of various other eligibility conditions, as prescribed in the statute.

14. Can I mention the amounts of foreign inward remittances in the foreign currency?

Ans. No. The amounts of royalty received in foreign currency is required to be stated in Indian rupees, in the rows (7) and (8).