

Frequently Asked Questions (FAQs)

Form No. 44 (Statement of income from a country or specified territory outside India and Foreign Tax Credit)

Name of form as per I.T. Rules, 1962	Form No. 67	Name of form as per I.T. Rules, 2026	Form No. 44
Corresponding section of I.T. Act, 1961	295(2)(ha)	Corresponding section of I.T. Act, 2025	533(2)(q)
Corresponding Rule of I.T. Rules, 1962	128	Corresponding Rule of I.T. Rules, 2026	76

1. What is Form No. 44?

Ans: Form No. 44 is a prescribed e-form for filing ‘Statement of income from a country or specified territory outside India and Foreign Tax Credit’ under Rule 76 of the Income-tax Rules, 2026.

2. Who is required to file Form No. 44?

Ans: Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income is required to file Form No. 44 in accordance with Rule 76 of the Income-tax Rules, 2026. This form shall also be furnished by a resident assessee under Rule 76(14) of the Income-tax Rules, 2026 in a case in a case where the carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason results in refund of foreign tax for which credit has been claimed in any tax year or years.

3. Is filing of Form No. 44 mandatory?

Ans: Filing of Form No. 44 is mandatory for a resident assessee under the circumstances specified in response to Question 2 above.

4. What is the due date for filing Form No. 44?

Ans: Form No. 44 shall be furnished within 12 months from the end of the relevant tax year in which the corresponding foreign income has been offered to tax in India and the return for such tax year has been furnished within the time specified under section 263(1) or 263(4) of the Income-tax Act, 2025. Where the return has been furnished under section 263(6)(a) of the Income-tax Act, 2025, Form No. 44 to the extent it relates to the income included in the updated return, shall be furnished on or before the date on which such return is furnished.

5. How can Form No. 44 be filed?

Ans: Form No. 44 can be filed electronically through the Income-tax e-filing portal using the assessee's user ID and password.

6. Can Form No. 44 be filed offline?

Ans: No. Form No. 44 is an electronic form and can be filed only in online mode through the e-filing portal.

7. What are the main parts of Form No. 44?

Ans: Form No. 44 has three parts:

PART A: Particulars of the person

PART B: Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed

PART C: Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

8. Is any document required to be attached with Form No. 44?

Ans. Yes. The following documents are required to be attached with Form No. 44:

(a) certificate or statement specifying the nature of income and the amount of tax deducted therefrom or paid by the assessee, —

- (i) from the tax authority of the country or specified territory outside India; or
- (ii) from the person responsible for deduction of such tax; or
- (iii) signed by the assessee;

Further, the aforesaid certificate or statement furnished by the assessee shall be valid if it is accompanied by, —

- (i) an acknowledgement of online payment or bank counter foil or challan for payment of tax where the payment has been made by the assessee;
- (ii) proof of deduction where the tax has been deducted.

9. Is verification by an accountant required in all cases?

Ans: No. Form No. 44 shall be verified by an accountant: —

- (a) where the assessee is a company; or
- (b) in all other cases where the amount of foreign tax paid outside India for a tax year equals or exceeds one lakh rupees.

10. What information/document is required for filing Form No. 44?

Ans: The following information/document is required:

- i. Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income; copy of the

respective Double Taxation Avoidance Agreements wherever applicable; details of disputes, if any, regarding the foreign tax paid or part thereof in respect of all countries/specified territories from where the resident taxpayer has earned income

- ii. Documents containing details regarding refund of foreign tax by foreign tax authority for which credit has already been claimed in India such as reason for refund of foreign tax, amount of the refund of the foreign tax, amount of the refunded foreign tax for which credit has already been claimed in India, tax year(s) in which credit of the refunded foreign tax has already been claimed in India

Form No. 45 (Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed)

Name of form as per I.T. Rules, 1962	Not Applicable	Name of form as per I.T. Rules, 2026	Form No. 45 (new form)
Corresponding section of I.T. Act, 1961	Not Applicable	Corresponding section of I.T. Act, 2025	533(2)(q)
Corresponding Rule of I.T. Rules, 1962	Not Applicable	Corresponding Rule of I.T. Rules, 2026	76

1. What is Form No. 45?

Ans: Form No. 45 is a newly introduced form to file intimation of settlement of dispute regarding foreign tax for which credit was not claimed, with a view to facilitate structured and standardised format for filing such intimation. This measure is aimed at simplifying the procedure, and ensuring a transparent and smart filing system.

2. Who is required to file Form No. 45?

Ans: Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income which was not claimed in Form No. 44 already filed by the assessee for any particular tax year due to dispute regarding such foreign tax, should file Form No. 45 to intimate the Income Tax Department regarding settlement of the dispute and claim of the foreign tax credit in accordance with Sr. No. 7 of the table in Section 288(1) of the Income-tax Act, 2025 and Rule 76(6), Rule 76(15) and Rule 76(17) of the Income-tax Rules, 2026.

3. Is filing of Form No. 45 mandatory?

Ans: Filing of Form No. 45 is mandatory for a resident assessee under the circumstances specified in response to Question 2 above.

4. What is the due date for filing Form No. 45?

Ans: Form No. 45 shall be filed within six months from the end of the month in which the dispute is finally settled. However, Form No. 44 should have been already filed for the relevant tax year, before filing of Form No. 45.

5. How can Form No. 45 be filed?

Ans: Form No. 45 can be filed electronically through the Income-tax e-filing portal using the assessee's user ID and password.

6. Can Form No. 45 be filed offline?

Ans: No. Form No. 45 is an electronic form and can be filed only in online mode through the e-filing portal.

7. What are the main parts of Form No. 45?

Ans: Form No. 45 has three parts:

PART A: Particulars of the person

PART B: Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed. Information in columns (1) to (12) to be pre-populated from Form No. 44 and the same to be non-editable

PART C: Details of the Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed

8. Is any document required to be attached with Form No. 45?

Ans. Yes. The assessee is required to furnish evidence of settlement of dispute and evidence to the effect that the liability for payment of such foreign tax has been discharged by him and an undertaking that no refund in respect of such amount has directly or indirectly been claimed or shall be claimed. The assessee is also required to furnish an undertaking that no credit in respect of such amount has directly or indirectly been claimed or shall be claimed for any other tax year.

9. Is verification by an accountant required in all cases?

Ans: No. As per Rule 76(17), Form No. 45 shall be verified by an accountant in a case where Form No. 44 filed for the relevant tax year was required to be verified by an accountant under Rule 76(16). As per Rule 76(16), Form No. 44 is required to be verified by an accountant: – (a) where the assessee is a company; or (b) in all other cases where the amount of foreign tax paid outside India for a tax year equals or exceeds one lakh rupees.

10. What information/document is required for filing Form No. 45?

Ans: The following information/document is required:

- i. Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income, details of disputes regarding the foreign tax paid and details regarding settlement of such dispute(s) in respect of all countries/specified territories from where the resident taxpayer has earned income
