

Form 72 – Frequently Asked Questions

Statement of income paid or credited by securitization trusts to be furnished under section 221

Name of form as per I.T. Rules, 1962	Form 64E	Name of form as per I.T. Rules, 2026	72
Corresponding section of I.T. Act, 1961	115TCA	Corresponding section of I.T. Act, 2025	221
Corresponding Rule of I.T. Rules, 1962	12CC	Corresponding Rule of I.T. Rules, 2026	145

1. What is Form 72?

Ans: Form 72 is a statement of income paid or credited by a securitization trust to its investors.

2: Who should file 72?

Ans: Form 72 is to be furnished to the Income-tax Department by the person responsible of paying/crediting income on behalf of the securitization trust to the investors. Securitization trust, for this purpose, has been defined in section 221(6)(d) of the Income-tax Act, 2025.

3: What is the time limit for filing 72?

Ans: Form 72 must be filed by 15th June of the financial year immediately following the tax year in which the income was paid or credited to the investor.

4: What documents are required to file Form 72?

Ans: Following documents must be in possession before filing Form 72

1. Books of account and audited financial statements of the Securitisation Trust
2. Details of income earned from underlying securitised assets during the tax year
3. Complete list of investors with their PAN/Aadhaar and addresses

4. Income distribution details for each investor with date of payment/credit
5. Registration certificate under applicable Act/Regulations

5: Can Form 72 be filed offline?

Ans: No. Form 72 can only be submitted online through the Income Tax e-Filing portal.

6: Why is Form 72 important?

Ans: This form is important for the securitization trusts, as it ensures-

- a. Compliance with statutory requirement to file consolidated income distribution statement with the Income Tax Department.
- b. Facilitation of pass-through taxation mechanism whereby income flows through to investors without double taxation at the trust level.