

## Form 73 – Frequently Asked Questions

### Statement of income distributed by a securitisation trust to be provided to the investor under section 221

Name of form as per I.T. Rules, 1962	Form 64F	Name of form as per I.T. Rules, 2026	Form 73
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 73?

**Ans:** Form 73 is prescribed for furnishing statement of income distributed by the securitization trust to each investor u/s 221 of the Act.

#### 2: Who should file Form 73?

**Ans:** Form 73 is not to be filed separately. It is a child form of Form 72, which is the parent Form. The person responsible to pay on behalf of the securitization trust has to generate and download this form after filing Form No. 72. The form is to be generated for each investor and then it is to be furnished to each investor.

#### 3: What is the time limit for providing Form No. 73?

**Ans:** Form 73 must be furnished by 30<sup>th</sup> 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 furnish Form 73?

**Ans:** This Form is generated from the parent Form 72, so no separate document is required.

### **5: Can Form 73 be filed offline?**

**Ans:** No. Form 73 is automatically generated from the data filed in Form 72 through the e-filing portal specified by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems). No separate documents need to be attached to Form 73 as it is a statement derived from the parent Form 72.

### **6: Why is Form 73 important?**

**Ans:** Furnishing Form 73 is important for securitization trusts to ensure mandatory compliance mentioned in section 221 of the Act.

It is important for the person liable to tax in respect of the income paid or credited by the securitization fund for the following reasons-

- **Tax Return Filing:** Investors use Form 73 to accurately report pass-through income in their Income Tax Returns (ITR-2, ITR-3, ITR-5, ITR-6, or ITR-7) under Schedule PTI (Pass Through Income).
- **Income Classification:** Form 73 provides clear classification of income under different heads – House property, Business/Profession, Long Term Capital Gains, Short Term Capital Gains, and Other Sources (Dividend and Others) - enabling investors to report each category appropriately.
- **Special Tax Rates:** The form specifies codes for different capital gains tax rates (12.5%, 10%, 15%, 20%, 30%) allowing unit holders to compute tax liability accurately.