

## Form 089 – Frequently Asked Questions

### **Form 089 – Form for furnishing information under section 258(2)(a) of the Income tax Act, 2025**

Name of form as per I.T. Rules, 1962	Form 47	Name of form as per I.T. Rules, 2026	FN089
Corresponding section of I.T. Act, 1961	138(1)(b)	Corresponding section of I.T. Act, 2025	258(2)(a)
Corresponding Rule of I.T. Rules, 1962	113	Corresponding Rule of I.T. Rules, 2026	RN155

#### **1: What is Form 089 and why is it required?**

**Ans:** Form 089 is a statutory form used by designated Income-tax authorities to furnish information in response to an application submitted under **Section 258(2)(a)** of the Income-tax Act, 2025. The form is used to provide taxpayer-related information for a specific tax year to a duly authorized **public authority** who has applied using Form 088.

#### **2: Who is required to furnish Form 089?**

**Ans:** Form 089 must be furnished only by the designated Income-tax authority competent to share information under section 258(2)(a), namely:

- Principal Chief Commissioner of Income Tax
- Chief Commissioner of Income Tax
- Principal Commissioner of Income Tax
- Commissioner of Income Tax

#### **3: Is Form 089 filed online or physically?**

**Ans:** Form 089 is **now furnished fully online** through the Income-tax Department's electronic system. The designated Income-tax authority furnishes the information electronically.

**4: Is there a due date for furnishing Form 089?**

**Ans:** No statutory due date is prescribed. Form 089 must be furnished **as and when** an application under section 258(2)(a) is received and approved by the competent authority.

**5: What information is furnished in Form 089?**

**Ans:** The form contains:

- Tax year
- Name of the assessee
- PAN
- Status
- Full address
- Contact details (landline number, mobile number, email address)
- Information details as requested and permissible under section 258(2)(a)

**6: Can Form 089 be furnished without receipt of Form 088?**

**Ans:** No. Furnishing information through Form 089 is permissible **only** if a valid application has been received in **Form 088** by a public authority authorised under the law.

**7: What should be mentioned under “Information details” in Form 089?**

**Ans:** The field should contain:

- Information corresponding to the specific items requested in Form 088, and
- Only such information as is permissible for disclosure under section 258(2)(a).

**8: Can Form 089 be used to furnish information for multiple tax years?**

**Ans:** No. Form 089 is tax-year specific. If information for multiple tax years is requested, separate forms must be furnished for each tax year.

**9: Can the applicant seek information not available with the Income Tax Department?**

**Ans:** No. The Income-tax authority can furnish only the information recorded or available within departmental systems.

**10: Does Form 089 require digital signature or seal?**

**Ans:** Form 089 is authenticated by the designated Income-tax authority through the Department's system. Where the form is generated electronically, the authority's **signature and official seal**, as reflected in the form, constitute valid authentication

**11: Is the information furnished in Form 089 confidential?**

**Ans:** Yes. Information furnished under section 258(2)(a) must be provided **only** to authorised public authorities and only for the purpose stated in their application.

**12: Can the Income-tax authority refuse to furnish information?**

**Ans:** Yes. As provided in **Part (B) of Form 089**, the designated authority may refuse to furnish information if it is **not satisfied that disclosure is in the public interest**, or where:

- The applicant is not authorised under section 258(2)(a),
- The request is beyond permissible disclosure,
- The application is incomplete or invalid, or
- The information is not available in departmental records.

Reasons for refusal are to be **recorded electronically** in the form.

**13: Is there any fee or charges for furnishing Form 089?**

**Ans:** No. Furnishing Form 089 is a statutory responsibility and involves **no fees**.

**Q14. Are any details pre-filled in online Form 089?**

**Ans:** Yes, certain details are **pre-filled by the system** to the extent available in departmental records, such as:

- Name, PAN and status of the assessee
- Address and basic contact details

The furnishing authority must verify the pre-filled information before submission.