

Form 092 – Frequently Asked Questions

(Quarterly Statement by Specified Fund / Stock Broker in respect of Non-Residents referred to in Rule 157)

Name of form as per I.T. Rules, 1962	Form 49BA	Name of form as per I.T. Rules, 2026	FN 092
Corresponding section of I.T. Act, 1961	139A	Corresponding section of I.T. Act, 2025	262
Corresponding Rule of I.T. Rules, 1962	114AAB	Corresponding Rule of I.T. Rules, 2026	RN 157

1: What is Form 092?

Ans: Form 092 is a **quarterly statement** required to be furnished by **specified funds or stock brokers** in respect of **non-resident clients**, as prescribed in **Rule 157**. The form contains details such as name, contact details, country of residence, Tax Identification Number, and unique identification numbers of such non-resident clients.

2: Who should file Form 092?

Ans:

- **Specified Funds** defined under Rule 157, and
- **Stock Brokers** dealing with non-resident clients

3: What is the due date for filing Form 092?

Ans: Form 092 must be furnished **quarterly**, within **15 days from the end of each quarter**.

Quarter	Period	Due Date
Q1	April – June	On or before July 15 th .
Q2	July – September	On or before October 15 th .
Q3	October – December	On or before January 15 th .
Q4	January – March	On or before April 15 th .

4: How can Form 092 be submitted?

Ans: Form 092 is required to be submitted **online** on the e-Filing portal. After logging in, navigate to **e-File → Income Tax Forms → File Income Tax Forms** and select Form 092.

5: What documents are required while filing Form 092?

Ans: The following annexure is required to be uploaded with Form 092:

1. Declaration received from each non-resident as referred to in RN 157(1)(c)(iii) or (3)(b)(iii).as applicable (Annexure A-1).

No other supporting documents are required to be uploaded.

6: Is PAN or Aadhaar mandatory for filing Form 092?

Ans: PAN is mandatory for the specified fund or stock broker. If Aadhaar exists, it needs to be furnished. PAN/Aadhaar of non-residents is **not required**.

7: What details of the non-resident are required in Form 092?

Ans:

- Name
- Email address
- Contact number
- Country or specified territory of residence
- Address in that country
- Tax Identification Number (TIN), if available
- Unique identifying number issued by that country, if TIN is not available.

8: What if the non-resident does not have a TIN?

Ans: If TIN is not available, the **unique number issued by the government of that country** should be furnished.

9: Who should sign Form 092?

Ans: Form 092 must be **verified and signed by the authorised signatory** of the specified fund or stock broker, who declares that:

- The information furnished is true and correct, and
- He/she is competent to verify and submit the form, as provided in the **Verification section of the finalised Form 092**.

11: Can I include multiple non-residents in one quarterly Form 092?

Ans: Yes. All non-resident clients dealt with in the quarter must be included in the same form.

12: How will the taxpayer know whether Form 092 has been accepted by the Department?

Ans: After submission of Form 092 on the Income Tax e-Filing portal, an **acknowledgement number** is generated. The filer can track the **status of the form (Submitted / Under Processing / Accepted / Defective, if any)** under *e-File → Income Tax Forms → View Filed Forms*. Any **intimation regarding acceptance or defects** will be communicated electronically through the e-Filing portal and to the **registered email ID and mobile number** of the specified fund or stock broker.