

Form 41 User Manual

1. Overview

Double taxation relief is available to taxpayers who have income that is taxed both in India and in another country under a tax treaty. To allow the Income Tax Department to verify such claims, non-resident taxpayers are required to submit certain additional information.

Form 41 is the form prescribed for providing these details. It must be filed when a non-resident wants to claim relief under a Double Taxation Avoidance Agreement (DTAA) as provided in section 159 of the Income tax Act. Filing Form 41 ensures that the supporting information required under Rule 75 is properly furnished so that the claim for relief can be made correctly.

Form 41 is made available on the e-filing portal and can be submitted through online only.

2. Prerequisites for availing this service

- You should be a registered user having valid User ID and Password on the [e-Filing](#) portal.
- Non-Residents not holding PAN and not required to have PAN ("Non-Resident Taxpayer") shall be filing this form through a separate login created specifically for this category of taxpayers.
- Tax Identification Number of the applicant in the country or region of his residence.
- Copy of certificate referred to in section 159(8).
- You should have a valid DSC to verify the form if you choose to verify it through DSC mode, and it must be registered on the e-filing portal and not expired (In case of PAN login).

3. About the Form

3.1 Purpose

The Income Tax Act, 2025 allows a non-resident taxpayer to claim relief when the same income is taxed both in India and in another country under a tax treaty. To support such a claim, the assessee is required to share specific information and documents with the tax authorities.

Form 41 is the prescribed form for providing these details. It enables a non-resident to furnish the particulars that are required under section 159 and Rule 75, so that he can claim the relief available under a Double Taxation Avoidance Agreement (DTAA).

3.2 Who can use it?

All non-resident registered users on the e-Filing portal can furnish the required details in Form 41 for providing the information mandated under section 159(8) of the Income tax Act, 2025.

3.3 Form at a Glance

Form 41 has three panels:

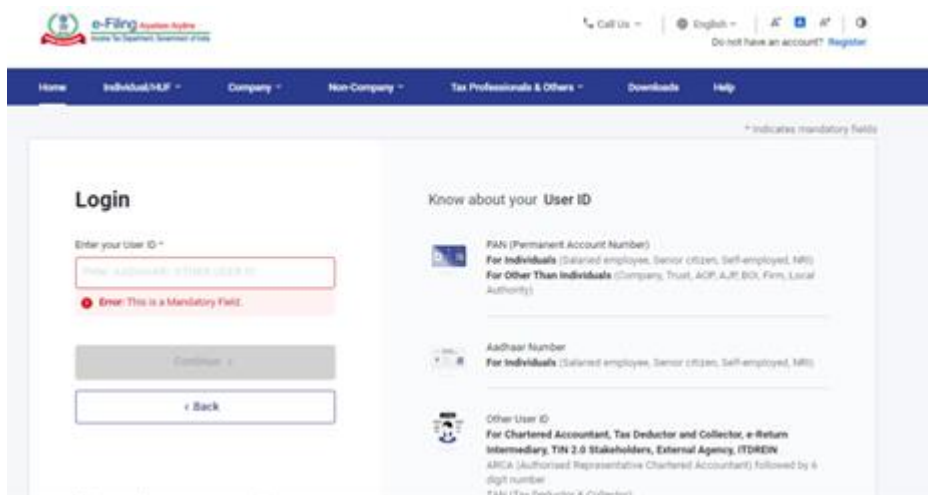
1. Part A: Particulars of the Applicant
2. Part B: Residential Information
3. Declaration and Verification

4. Step-by-Step Guide

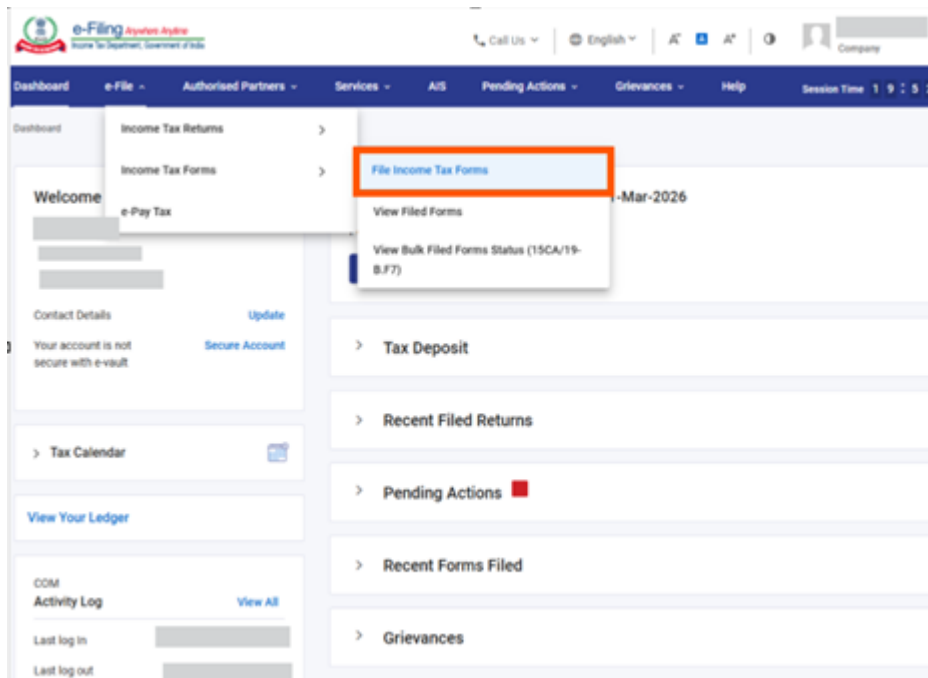
Step 1: Log in to the e-Filing portal with your User ID and Password.



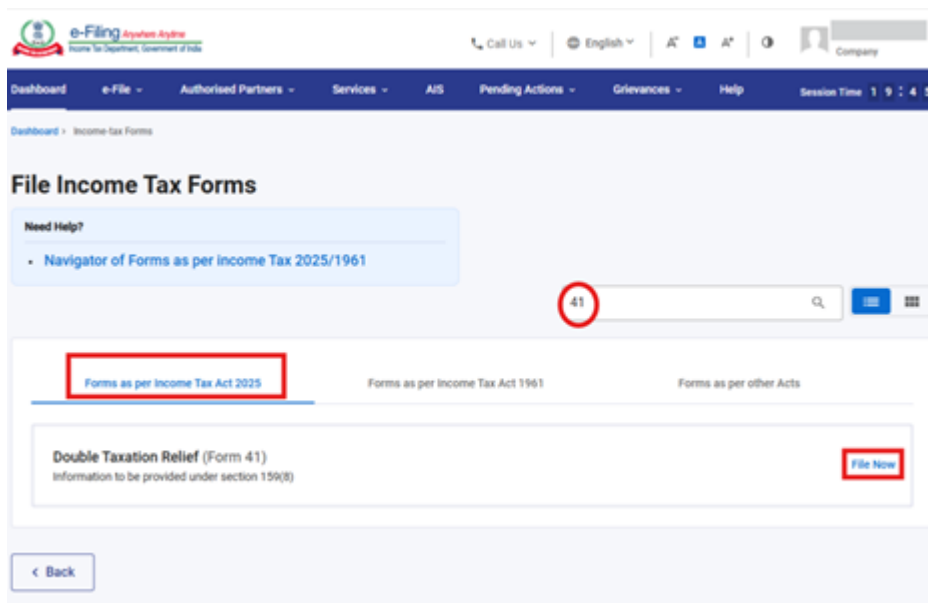
Step 2: Enter the User ID as (PAN- In case of Non-resident having PAN and NR ID- In case of users who registered as Non-Residents not holding PAN category) and enter the Password.



Step 3: Go to e-File >Income Tax Forms > File Income Tax Forms.



Step 4: Select the Forms as per Income Tax Act 2025 tab, search for Form 41, and click the File Now button.



Step 5: Select the applicable Tax Year (T.Y) and click on Continue button.

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Dashboard > Income-tax Forms > Form No. 41

Information to be provided under section 159(8) [Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax Rules, 2026

* Indicates mandatory fields

PAN
Filing Type
Original
Tax Year (T.Y)*
2026-27

Submission Mode
Online

< Back

Continue >

Relevant Section/Schedule and Rule

Section 159 - Agreement with foreign countries or specified territories and adoption by Central Government of agreement between specified associations for double taxation relief.

Rule 75 - Other documents and information to be provided for claiming double taxation relief under section 159(1) and 159(2).

Step 6: Click on Let's Get Started.

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Information to be provided under section 159(8) [Form No. 41]

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Let's Get Started

Documents list to help you file faster

- Particulars and residential information of the applicant.
- Copy of the certificate referred to in section 159(8)

[View More](#)

Instructions

- [General Instructions](#)
- [Things you should know before filing](#)

Provisions of Law

[Know about Section 159](#)

[Know about Rule 75](#)

Step 7: Post clicking on Let's Get Started button, user will be navigated to Panel screen and Select the 1st Panel: "Part A: Particulars of the Applicant".

Information to be provided under section 159(8)
[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	Provide details >
Part B: Residential Information Includes residential details of the applicant	Provide details >
Declaration and Verification Please provide the declaration	Provide details >

< Back Preview

Step 8: Confirm the Particulars and click on Save.

Note: Please ensure that all mandatory details under "My Profile" section including address is completed. You can update your contact and address details by clicking on hyperlink "My Profile".

Part-A: Particulars of the Applicant
Includes name, address, PAN and other details of the applicant

* Indicates mandatory fields

1. Name
2. Address

Whether communication address is available in India? *

☐ Yes ☒ No

3. Communication Address in India
4. Permanent Account Number (PAN) (if available)
5. E-mail id
6. Contact Number

Note: To update contact details, go to "My Profile". After updating, delete any existing draft, log out, then log in again to file a new form.

Cancel Save

Step 9: Post saving the 1st panel, status of panel will be displayed as Completed then select the 2nd Panel: "Part B: Residential Information".



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Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part A: Particulars of the Applicant
Includes name, address, PAN and other details of the applicant

Completed

Modify if required >

Part B: Residential Information
Includes residential details of the applicant

Provide details >

Declaration and Verification
Please provide the declaration

Provide details >

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Step 10: Fill the required details in the 2nd Panel and click on Save.



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Part B: Residential Information

Includes residential details of the applicant

* Indicates mandatory fields

7. Tax Year
2026-27

8. Status
Company

9. Country/Region of incorporation/ registration *
Afghanistan

10. Tax identification Number (TIN) in country/region of residence: *
Test1234

Note: Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.

11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:

From *
01 Apr 2025

To *
31 Mar 2026

12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:

Country/Region *
Afghanistan

Flat / Door / Building *
Test

Road / Street / Block / Sector
Test Road

ZIP Code *
12345678

Post Office *
Test

Area / Locality *
Test Area

District *
Test Dist

State *
Test

Full Address
Test, Test Road, Test Area,
Test, Test Dist,
Test, Afghanistan - 12345678.

13. Copy of the certificate referred to in section 159(8): *

Test.Pdf

Cancel Save

Step 11: Post saving the 2nd panel, status of panel will be displayed as Completed then select the 3rd Panel: "Declaration and Verification".

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Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	Completed	Modify if required >
Declaration and Verification Please provide the declaration		Provide details >

< Back Preview

Step 12: Fill the required details in the 3rd panel and click on Save.

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Declaration and Verification

Please provide the declaration

* Indicates mandatory fields

Declaration

☒ I, [redacted] with [redacted] (PAN) have obtained a certificate referred to in section 159(8) from the Government of [redacted]

Verification

I, [redacted] hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.

Note: The details of principal contact are populated in Verification part. If you want to appoint other person to verify the form, then please appoint him as principal contact under key person details under "My Profile".

Place*

Test

Date: 13-Mar-2026 IP Address: [redacted]

Cancel Save

Step 13: Post saving the 3rd panel, status of panel will be displayed as Completed then click on Preview.

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Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	Completed	Modify if required >
Declaration and Verification Please provide the declaration	Completed	Modify if required >

< Back Preview

Step 14: On the Preview page, verify the details and click Proceed To E-Verify.



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Preview
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Information to be provided under section 159(8)

[See rule 75]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Part-A: Particulars of the Applicant

1. Name	
2. Address	
3. Communication Address in India	-
4. Permanent Account Number (PAN) (if available)	
5. E-mail Id	
6. Contact Number	

Part B: Residential Information

7. Tax Year	2026-27
-------------	---------



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Part B: Residential Information

7. Tax Year	2026-27
8. Status	Company
9. Country/Region of incorporation/ registration	Afghanistan
10. Tax Identification Number (TIN) in country/region of residence:	Test1234
11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:	
From	01-Apr-2025
To	31-Mar-2026
12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:	Test,Test Road, Test Area,Test,Test Dist, Test,Afghanistan,12345678
13. Copy of the certificate referred to in section 159(8):	Test.Pdf (59.32 KB)

Declaration

I, with (PAN) have obtained a certificate referred to in section 159(8) from the Government of Afghanistan

Verification

I, hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as holding PAN/TIN and I am competent to verify and submit this form.

Place	Test
Date	13-Mar-2026
IP Address	

< Back
Proceed To E-Verify

Step 15: Post clicking on Proceed To E-Verify button, a popup confirmation displaying that you would like to proceed to e-Verify. Click on Yes.

The screenshot displays the 'Part B: Residential Information' section of the e-Filing portal. The form contains the following fields:

- 7. Tax Year: 2026-27
- 8. Status: Company
- 9. Country/Region of incorporation/ registration: Afghanistan
- 10. Tax Identification Number (TIN) in country/region of residence: Test1234
- 11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:
 - From: 01-Apr-2025
 - To: 31-Mar-2026
- 12. Address of the assessee in the country or region outside India for the period for which the certificate, mentioned in Sl. No. 11 is applicable: Test,Test Road, Test Area,Test,Test Dist, Test,Afghanistan,12345678
- 13. Copy of the certificate referred to in section 159(8): Test.Pdf (59.32 KB)

A 'Confirmation' dialog box is overlaid on the form, asking: 'Are you sure you want to Proceed to e-Verify?'. It has two buttons: 'No' and 'Yes'. The 'Yes' button is highlighted with a red border.

Below the dialog box, there is a 'Verification' section with a declaration: 'I hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.' Below this, there are fields for 'Place' (Test), 'Date' (13-Mar-2026), and 'IP Address' (redacted).

At the bottom of the form, there are two buttons: '< Back' and 'Proceed To E-Verify'.

Step 16: On clicking Yes, you will be navigated to the e-Verify page where you can verify the Form 41 based on your login type:

1. PAN Login: Verify using EVC or DSC (as applicable)
2. NR ID Login: Verify using the OTP's sent to your email and mobile number

Note: Refer to the [How to e-Verify](#) user manual to learn more.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on the email ID(s) and mobile number(s) registered with the e-Filing portal.

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This form is in compliance with rule 75 of income-tax rules, 2026.



Submitted Successfully!

Transaction ID:

Acknowledgment No:

An email confirming the successful submission of your form has been sent to

and SMS has been sent to Mobile number



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