7. Key benefits of new forms

Drop-down options have been provided at several places in the form to be selected by the taxpayers, in accordance with their specific facts and circumstances. Only that part of the form to be visible electronically, which is applicable to the taxpayer, depending upon the option(s) selected. This will facilitate:

- **Ease and standardisation** in filling the form, and removal of ambiguity or confusion.
- **Better clarity** in understanding the relevant statutory requirements.
- **Ease of compliance**.

March, 2026

INCOME TAX DEPARTMENT

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INCOME TAX DEPARTMENT

Income Tax Department

Central Board of Direct Taxes

Read, File, Smile - The Simplified Tax Form Series

Foreign Tax Credit to resident assessees

Form No. 44 (erstwhile Form No. 67) and Form No. 45 (new form)

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Foreign Tax Credit to resident assessees

Form No. 44 (erstwhile Form No. 67) and Form No. 45 (new form)

1. Background

Effective 1 April 2026, Income Tax Department has introduced simplified, better structured, and smart forms for resident assessees to claim credit for taxes paid outside India. These forms replace the older filing system with a more transparent, and standardised format. While Form No. 44 is a simplified and better structured version of the erstwhile Form No. 67, Form No. 45 is a newly introduced form to file intimation of settlement of dispute regarding foreign taxes, for which credit was not claimed.

2. Purpose

Form No. 44 is for filing 'Statement of income from a country or region outside India and Foreign Tax Credit' under Rule 76 of the Income-tax Rules, 2026. Form No. 45 is for filing 'Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed'.

3. Who should file?

Form No. 44

Required for resident assessees claiming credit for foreign taxes paid. It must also be filed if a refund of foreign tax occurs due to revision of return, or similar statement, carry backward of loss, or any other reason, and credit of such foreign tax has been previously claimed.

Form No. 45

Required for resident assessees to inform the Income Tax Department of a dispute settlement, and claim a foreign tax credit that was omitted from a previously filed Form No. 44 due to that dispute.

4. Frequency & Due Dates

Frequency	Due Date
Form No. 44	Within 12 months from the end of the tax year in which the income was offered to tax in India.
Form No. 45	**Within 6 months from the end of the month in which the dispute is finally settled.**

5. Major changes as compared to the erstwhile form

Form No. 44: Form No. 44 must be verified by an accountant, if the assessee is a company, or if foreign tax paid is ₹1 lakh or more.

Form No. 45

Form No. 45, a newly introduced form, requires verification by an accountant if the corresponding Form No. 44 for that year required it.

6. Documents required

I. Head-wise/source-wise details of foreign income and taxes paid.

ii. Copies of relevant Double Taxation Avoidance Agreement(s) (DTAA).

iii. Evidence of tax disputes and, for Form No. 45, proof of their final settlement, evidence of payment of such tax, and an undertaking that no credit in respect of such amount has directly or indirectly been claimed, or shall be claimed for any other tax year.

iv. Details of foreign tax refund from foreign authorities, if applicable.