

## INCOME TAX

# New Income Tax Forms 2026

Comprehensive Transition Guide — Old Forms to New Form Numbers

## What Changed?

India's Income Tax Act, 1961 stands repealed effective 1 April 2026. The CBDT released the Draft Income Tax Rules, 2026 on 7 February 2026, rationalising the entire forms ecosystem. Total forms reduced from 399 to 190 and rules from 511 to 333.

## Key Statistics

→ 399 forms reduced to 190 forms (209 removed, 178 rules rationalised)

→ 511 rules consolidated to 333 rules

→ ITR forms for AY 2026-27 (FY 2025-26) continue under the old Act

→ New ITR forms under the 2025 Act apply from FY 2026-27 onwards

→ Children's Education Allowance raised 30x to **₹3,000/month** per child

→ Meal vouchers increased to **₹200** per meal per day

## Form Name Changes — Quick Reference

Old Form Name	Old Number	New Form Number
TDS Certificate – Salary	Form 16	Form 130
TDS Certificate – Non-Salary	Form 16A	Form 131
Annual Information Statement	Form 26AS	Form 168
Tax Audit Report (Companies)	Form 3CA	Merged → Form 26
Tax Audit Report (Others)	Form 3CB	Merged → Form 26
Tax Audit Details	Form 3CD	Merged → Form 26
PAN Application	Form 49A	Form 94
HRA Exemption Declaration	Form 12BB	Form 124
15G / 15H	Form 15G / 15H	Retained (digitally processed)

## Important Transition Notes

- AY 2026-27 returns (for FY 2025-26 income) still use the old ITR forms
- New ITR forms under the 2025 Act apply from AY 2027-28 (FY 2026-27)
- Form 3CA, 3CB, and 3CD are merged into a single Form 26 for tax audit reports
- Form 15G / 15H are retained but now support digital submission via CDSL/NSDL
- Form 124 (HRA): landlord relationship declaration is now mandatory
- Employers must issue Form 130 (old Form 16) — ensure payroll software is updated

## Action Items for Businesses & HR Teams

Update payroll and accounting software to use new form numbers. Ensure TDS certificates issued from April 2026 use Form 130 (salary) and Form 131 (non-salary). Tax audit reports must be prepared using merged Form 26. Verify your CA's software is updated before the audit season.

*Disclaimer: This note is for informational purposes only and does not constitute tax advice. Final rules are subject to official CBDT notification. Consult your CA for entity-specific guidance.*

Published: April 2026 | R. Mahesh & Associates, Chartered Accountants, Chennai