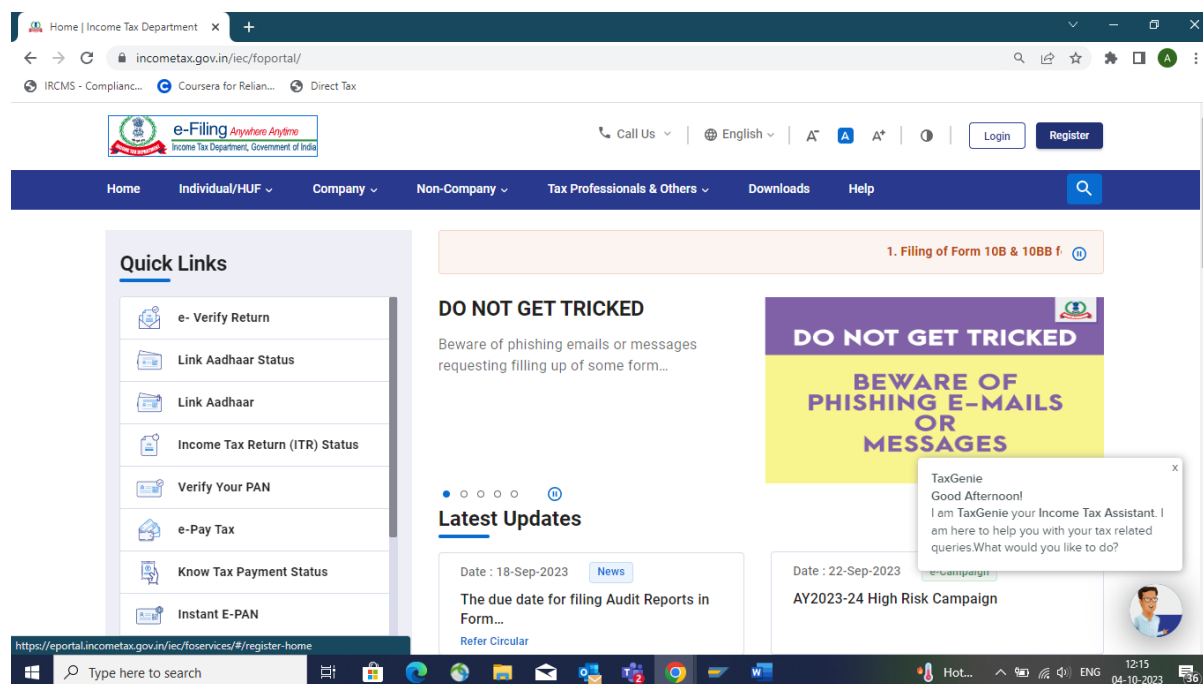


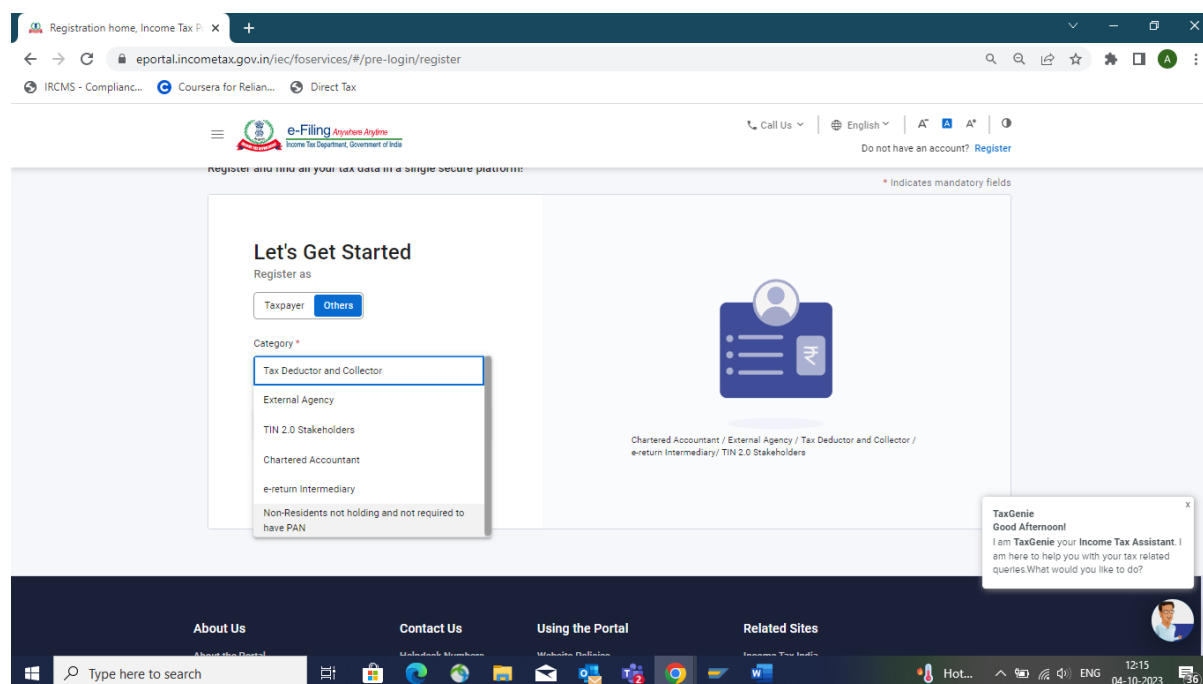
STEPS FOR E-FILING OF FORM 41 (erstwhile 10F) FOR NON-RESIDENTS WHO DO NOT HAVE / WHO ARE NOT REQUIRED TO HAVE A PERMANENT ACCOUNT NUMBER ('PAN') IN INDIA

A. ONE TIME REGISTRATION ON THE INDIAN INCOME-TAX PORTAL

Step 1: Go to <https://eportal.incometax.gov.in> and click on 'Register'



Step 2: Click on let's get started and then select Register as 'Others' and from the drop down option select 'Non-residents not holding PAN'



Step 3: Fill in the basic details as required

The screenshot shows the 'Registration basic details, Income' page on the e-Filing portal. The browser address bar shows 'portal.incometax.gov.in/iec/foreservices/#/pre-login/register'. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please provide required details for each section.' The form has four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Basic Details' tab is active. It contains the following fields: 'Category of Taxpayer' with radio buttons for 'Individual' and 'Other than Individual'; 'Full Name' with a text input field; 'Date of Incorporation' with a date picker; 'Tax Identification Number' with a text input field and an information icon; and 'Country of Residence' with a dropdown menu. A 'Please Note' box on the right states: 'Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.' A 'TaxGenie' chatbot window is open on the bottom right, saying 'Good Afternoon! I am TaxGenie your Income Tax Assistant. I am here to help you with your tax related queries. What would you like to do?'. At the bottom of the form are 'Back' and 'Continue' buttons. The Windows taskbar at the bottom shows the time as 12:15 on 04-10-2023.

Step 4: Fill in the details of any key person of the entity/self for individual (the data filled below is only for your understanding purpose – kindly insert the correct data as maybe applicable)

The screenshot shows the same 'Registration basic details, Income' page, but with the 'Key Person Details' tab selected. The 'Basic Details' tab is now marked as completed with a green checkmark. The 'Key Person Details' tab contains the following fields: 'Full Name of key person' with a text input field containing 'DEF'; 'Date Of Birth' with a date picker showing '08-Jul-1990'; 'Tax Identification Number of key person' with a text input field containing '12345'; and 'Designation' with a text input field containing 'Manager'. 'Back' and 'Continue' buttons are at the bottom of the form. The footer of the page includes links for 'About Us', 'Contact Us', 'Using the Portal', and 'Related Sites'. The Windows taskbar at the bottom shows the time as 12:17 on 04-10-2023.

Step 5: Fill the contact details. It is preferable that an Indian mobile number is used in the contact details tab. The data filled below is only for your understanding purpose – kindly insert the correct data as maybe applicable.

The screenshot shows the 'Registration contact details' form on the e-portal.incometax.gov.in website. The form is divided into two main sections: 'Contact Details' and 'Postal Address Details'.

Contact Details:

- Primary Mobile Number:** 9870338017
- Primary Mobile Number Belongs to:** Self
- Primary Email ID:** ashish.mukhi@ril.com
- Primary Email ID belongs to:** Self
- Secondary Mobile Number:** 9870338017
- Secondary Mobile Number belongs to:** Key Person
- Secondary Email ID:** ashish.mukhi@ril.com
- Secondary Email ID belongs to:** Key Person

Postal Address Details:

- Country:** INDIA
- Flat/ Door/ Building:** 123
- Road/ Street/ Block/ Sector:** asd
- Pincode:** 400601
- Post Office:** Thane H.O
- Area/ Locality:** Thane
- Town/City/District:** THANE
- State:** Maharashtra

Please Note: On click of "Continue" different OTPs will be sent on Primary Mobile Number and Email id for verification.

Step 6: Post inserting the contact details a one-time password would be sent on the email address provided at the earlier step. Fill those details at this step:

The screenshot shows the 'Enter the OTP' page on the e-portal.incometax.gov.in website. The page is titled 'Enter the OTP' and contains the following information:

- Message:** We have sent a One Time Password (OTP) to your primary email id sh*****dy@ril.com
- OTP Field:** A text input field with a red error message: 'Error: This is a Mandatory Field.'
- OTP expire in 14m:35s** and **3 Attempts remaining**.
- Resend OTP** (Allowed only once)
- Note:** You can go back and update your details if required.

On the right side of the page, there is an illustration of a smartphone displaying a verification screen with the text: 'Verify your Account by entering this OTP...'

Step 7: Thereafter, you would be required to attach (i) ID proof of the entity; (ii) Address proof; and (iii) tax residency certificate and then click on 'continue'

The screenshot shows the 'e-Filing' portal for Non-Residents. The user is at the 'Fill Details' step of a 4-step registration process. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below this, there are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Attachments' tab is active, showing fields for 'ID Proof', 'Address Proof', 'Copy of The Tax Residency Certificate (TRC)', and 'Optional Attachment'. Each field has an 'Attach File' button. A note at the top of the attachments section states: 'Note: Only .pdf files. 5mb max file size'. At the bottom of the form, there are 'Back' and 'Continue' buttons. The portal's header includes navigation links like 'Home', 'Individual/HUF', 'Company', 'Non Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. The footer contains 'About Us', 'Contact Us', 'Using the Portal', and 'Related Sites'.

Step 8: Verify the details provided by you

The screenshot shows the 'Verify Details' page on the e-Filing portal. The user is at the 'Verify Details' step of the registration process. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below this, there are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Basic Details' tab is active, showing a summary of the information provided: Category of Taxpayer (IND), Full Name (ABC), Date of Incorporation (01-Jan-2022), Tax Identification Number (1234), Country of Residence (UNITED STATES), and Principal Address (123 4th Street, New York, NY 10001, USA). The 'Key Person Details' tab shows the Full Name of key person (DEF), Date of Birth (01-Jan-1990), Tax Identification Number of key person (12345), and Designation (Manager). The 'Contact Details' tab shows the Primary Mobile Number (+91 9876543210), Primary Email ID (abc@def.com), Secondary Mobile Number (+91 9876543210), and Secondary Email ID (def@ghi.com). The 'Attachments' tab shows the ID Proof, Address Proof, and Copy of The Tax Residency Certificate (TRC) files. At the bottom of the form, there are 'Back' and 'Continue' buttons. The portal's header includes navigation links like 'Home', 'Individual/HUF', 'Company', 'Non Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. The footer contains 'About Us', 'Contact Us', 'Using the Portal', and 'Related Sites'.

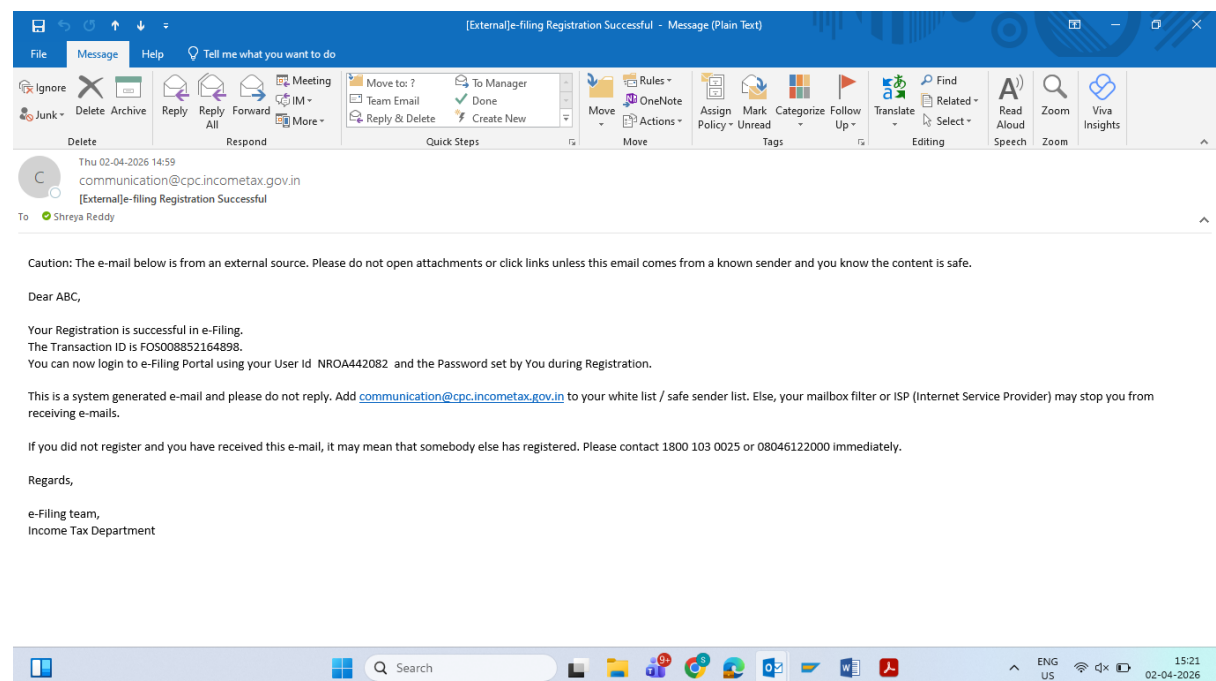
Step 9: Create a password for the income-tax portal which will be used every time you login to the portal. Then click on 'Register'

The screenshot shows a web browser window with the URL `portal.incometax.gov.in/iec/foreservices/#/pre-login/register`. The page is titled "Secure Your Account" and contains the following fields and elements:

- Set Password ***: A password input field with a warning message: "Warning : Password is moderate".
- Confirm Password ***: A password input field.
- Set your Personalized message ***: A text area with the input "Hi". Below it, it says "Remaining Characters : 23".
- Personalized message criteria:**
 - Don't use your personally identifiable information like full name, Aadhar number, PAN, DL number, bank account number, passport number and email address.
 - It should be something you can remember.
 - Some examples:
 - I love my family
 - My pet name is Tommy
 - Bangalore is my birth place
- Buttons:** "Register" and "< Back".
- Illustration:** A blue padlock with a keyhole and a key.

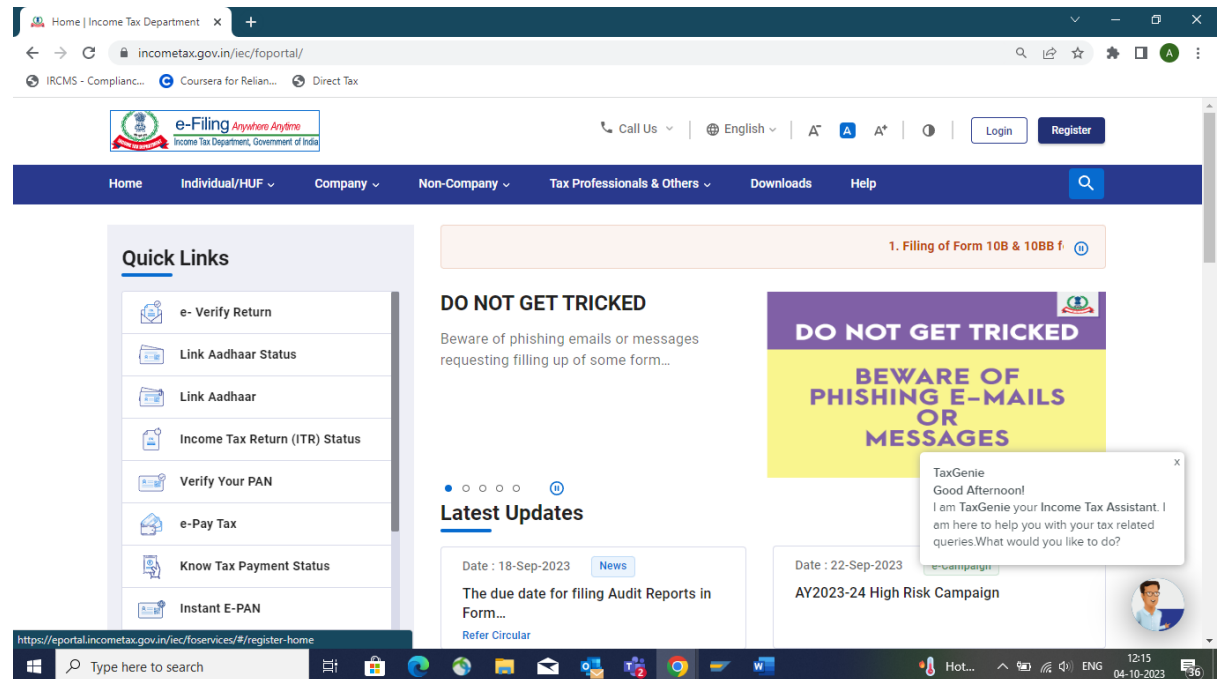
The Windows taskbar at the bottom shows the date as 04-10-2023 and the time as 12:26.

Step 10: Upon successfully registering, you will receive an email which will contain the user id to be used for logging into the income tax portal (refer below highlighted user id)

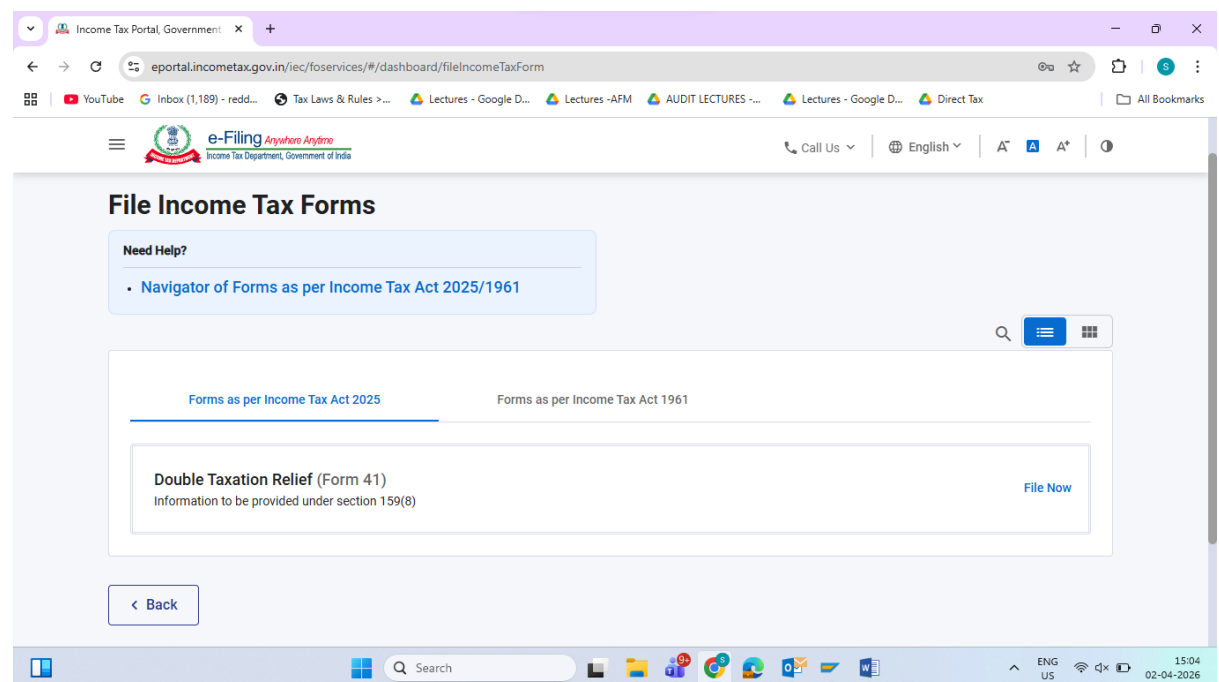


B. E-FILING FORM 10F ON THE INDIAN INCOME-TAX PORTAL (ANNUAL EXERCISE – REQUIRED FOR EACH FINANCIAL YEAR ie APRIL TO MARCH)

Step 11: Thereafter login to the portal by using the user id received on email and the password set up at step 9 above



Step 12: Click on ‘e-file’ from the blue ribbon and select the option to ‘e-file’- Income tax forms- then select : File income tax forms”. You will see an option to file ‘Form 41’ – click on ‘File now’



Step 13: Select Tax Year as 2026-27 for the period 1 April 2026 to 31 March 2027

The screenshot shows the 'Information to be provided under section 159(8)' [Form No. 41] on the Income Tax Portal. The form is in compliance with rule 75 of Income-tax Rules, 2026. The User ID is NROA442082 and the Submission Mode is Online. The Filing Type is Original. The Tax Year (T.Y.) is selected as 2026-27. A 'Continue' button is visible. A sidebar on the right provides relevant information about Section 159 and Rule 75.

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

User ID: NROA442082
Submission Mode: Online
Filing Type: Original
Tax Year (T.Y.): **2026-27**

[< 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 14: Fill in the requisite details in each of the part and attach a copy of the latest tax residency certificate and click on 'Preview' (the data filled below is only for your understanding purpose – kindly insert the correct data as maybe applicable)

The screenshot shows the 'Information to be provided under section 159(8)' [Form No. 41] on the Income Tax Portal. The form is in compliance with rule 75 of Income-tax rules, 2026. The 'Provide details for each section' step is shown, with three sections: Part-A: Particulars of the Applicant, Part B: Residential Information, and Declaration and Verification. Each section has a 'Provide details' button.

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 >](#)

Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/ntb-medium/T041

e-Filing Anytime Anywhere
Income Tax Department, Government of India

Call Us | English | A⁺ | A^{*} |

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

Search

ENG US 15:13 02-04-2026

Step 15: Once the details appear to be correctly filled, click on 'proceed to e-verify' and click on yes when the below pop up appears

Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

IRCMS - Complian... | Coursera for Relian... | Direct Tax

or sub-section (4) of section 90A is applicable

(vi) Address of the assessee in the country or territory outside India during the period for which the certificate mentioned in (vi) above, is applicable

123, asd, asd, asd, foreign, United States Of America - 12345

2. I have obtained a certificate referred to in sub-section (4) from the Government of United States Of America

Name

Permanent Account Number

Address

DEF

Are you sure you want to Proceed to e-Verify ?

No Yes

123, zxc, zdv, vd, Foreign, United States Of America - 12345

Verification

I DEF do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Tax residence certificate

IP Address

Date

Place

Sample.Pdf (176.29 KB)

116.50.85.158

04-Oct-2023

USA

< Back

Proceed To E-Verify

india.gov.in

Feedback Website Policies / Accessibility Statement / Site Map / Browser Support / Collapsible Help

Last reviewed and updated on: 4-Oct-2023

This site is best viewed in 1024*768 resolution with latest version of Chrome, Firefox, Safari and Internet Explorer.

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Type here to search

32°C

ENG 12:31 04-10-2023

Step 16: Select the option to verify using e-filing OTP and click on continue

Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/ntb-medium/T041

e-Filing Anywhere Anytime

Income Tax Department, Government of India

Call Us English A+ A- Non Resident (Other Than Individual)

Session Time 1 3 : 4 8

e-Verify

User ID NROA442082	Form No. 41	Tax Year 2026-27	Applicable Act Income Tax Act 2025
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Note: Kindly select appropriate mode of verification as prescribed in rule 332 of IT Rules, 2026.

How do you want to e-verify?

☒ I would like to verify using e-Filing OTP

One Time Password (OTP) will be sent in a text message (SMS) to your registered mobile 87XXXXXX59 and email as shXXXXXXX@nrl.com.

[< Back](#) [Continue >](#)

Step 17: A one-time password would then be sent on the mobile number and email address. In case one-time password is not received on non-Indian mobile number then please try to use an Indian mobile number. Insert the said passwords and click on 'e-verify' and then the form gets filed.

Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/ntb-medium/T041

e-Filing Anywhere Anytime

Income Tax Department, Government of India

Call Us English A+ A- Non Resident (Other Than Individual)

e-Verify

User ID NROA442082	Form No. 41	Tax Year 2026-27	Applicable Act Income Tax Act 2025
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e-Filing OTP has been generated successfully!

One Time Password (OTP) has been sent in a text message (SMS) to your mobile 87XXXXXX59 and email id shXXXXXXX@nrl.com registered with e-Filing to verify your account.

Mobile OTP *

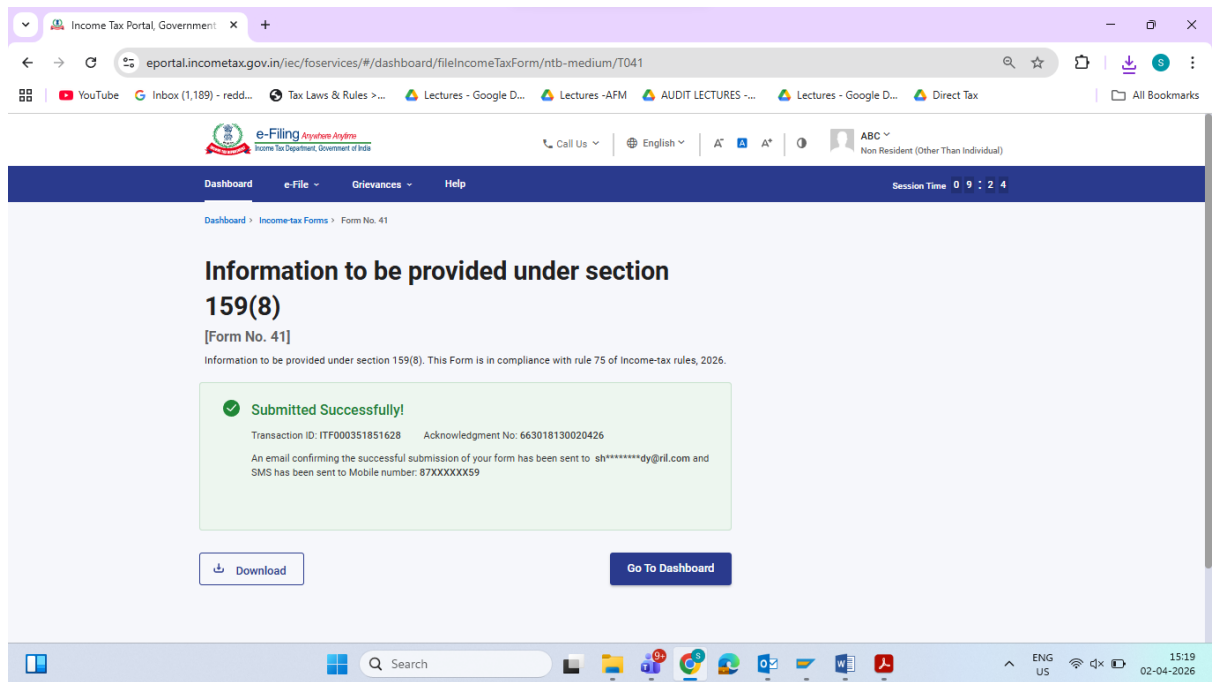
Email OTP *

Both OTP expires in 13m:46s

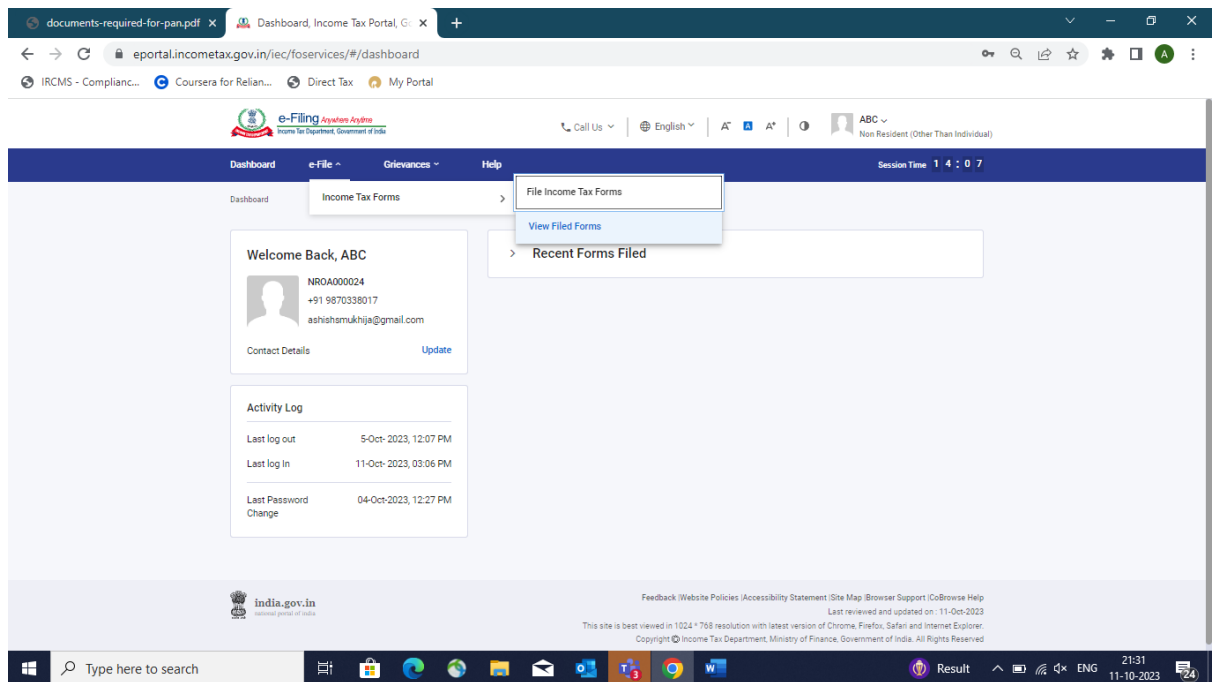
3 Attempts remaining

[Resend OTP](#) (Allowed only once)

[< Back](#) [e-Verify >](#)



Step 18: Please download the acknowledgement and Form 41 and share.



Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foservices/#/dashboard/viewFiledForms

YouTubeInbox (1,189) - reddit...Tax Laws & Rules >...Lectures - Google D...Lectures -AFMAUDIT LECTURES ~...Lectures - Google D...Direct TaxAll Bookmarks



Call UsEnglishA+AB-Non Resident (Other Than Individual)

Dashboarde-FileGrievancesHelp

Session Time 1 4 : 5 2

Dashboard > e-file > Income tax Forms > View Filed Forms

Information to be provided under section 159(8)

Form 41

Export To ExcelFilter

1 filings till date

T.Y.2026-27View Details

Filing Date
02-Apr-2026

 Form submitted
02-Apr-2026

Filing Type : Original
Status : Successfully e-Verified
Acknowledgement No :
663018130020426
Filed By : SELF

Download Form

Download Receipt

Download Attachments

Forms per Page: 51 < > 1 - 1 of 1 > |

Search

ENG US15:2002-04-2026

Steps/Actions for filing Form 41 Online:

- Login to <https://www.incometax.gov.in> for vendors having PAN in India. If not having PAN, then PAN needs to be obtained first.
- Click on the “E-file – Income tax forms – File Income tax forms
- Search and select ‘Form 41’
- Details to be filled in the online Form 41 include – Status of the filer (firm, company etc), PAN, Nationality/ Country where it is incorporated, Tax Identification number as per the TRC, Period of validity of TRC and complete address.
- While filing Form 41 online, TRC also needs to be attached.
- The Form needs to be uploaded with the digital signature certificate.