

FORM NO. 44

[See rule 76(10)]

Statement of income from a country or region outside India and Foreign Tax Credit

| Part A: Particulars of the Person | | | |
|-----------------------------------|---------------------------------|-----------------------|--------|
| 1. | Name: | <i>(refer Note 1)</i> | |
| 2. | Address: | <i>(refer Note 2)</i> | |
| 3. | Permanent Account Number (PAN): | | |
| 4. | E-mail Id: | | |
| 5. | Contact Number: | Country Code | Number |
| | | | |
| 6. | Tax Year: | | |

| Part B: Other Information | | | | | | | | | | | | | | | |
|--|---|---|------------------|---------------------------|-------------------------------|------|--|---|--|--------|--|---|---|--|--|
| Details of income from a country or region outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed: | | | | | | | | | | | | | | | |
| Sl. No. | Name of the country / region <i>(see Note 3)</i> | Taxpayer Identification Number (TIN) <i>(see Note 4)</i> | Source of income | Income from outside India | Income-tax paid outside India | | Tax payable on such income under the Income-tax Act, 2025 <i>(refer Note 6)</i> | Details of foreign tax credit under section 159 | | | Amount of foreign tax credit under section 160 | Whether amount in column (11) or (12) or any part thereof is under dispute? | If 'Yes' in column (13), amount of such disputed foreign tax credit | Total foreign tax credit [(15) = (11+12)] | Total foreign tax credit claimed [(16) = (15) - (14)] |
| | | | | | Amount | Rate | | Article Number of Double Taxation Avoidance Agreements <i>(refer Note 7)</i> | Rate of tax as per Double Taxation Avoidance Agreements <i>(refer Note 8)</i> | Amount | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| | | | Salary | | | | | | | | | | | | |
| | | | House property | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|--|--|--|---|--|--|--|--|--|--|--|--|--|--|--|
| | | | <i>Business or professional</i> | | | | | | | | | | | |
| | | | <i>Long term capital gain</i> | | | | | | | | | | | |
| | | | <i>Short term capital gain</i> | | | | | | | | | | | |
| | | | <i>Interest (refer Note 5)</i> | | | | | | | | | | | |
| | | | <i>Dividend (refer Note 5)</i> | | | | | | | | | | | |
| | | | <i>Royalty (refer Note 5)</i> | | | | | | | | | | | |
| | | | <i>Fees for technical services or fee for including services (refer Note 5)</i> | | | | | | | | | | | |
| | | | <i>Others (specify)</i> | | | | | | | | | | | |

Part C: Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

| | | | | |
|---|--------|---------------|-----------------------|----------------------|
| Whether carry backward of loss of current year or revision of Income Tax Return (ITR)/Income Tax Declaration (ITC) of any year(s) or any other reason has led to refund of foreign tax by foreign tax authority for which credit was already claimed in India in any tax year(s)? | | | | Yes /No |
| If reply to the above is Yes, | Reason | Amount of the | Amount of the foreign | Tax Year(s) in which |

| please furnish these details: | for refund of the foreign tax | refund of the foreign tax | tax out of amount in column (2) for which credit was already claimed in India | credit of the amount mentioned in column (3) was claimed in India |
|-------------------------------|-------------------------------|---------------------------|---|---|
| | (1) | (2) | (3) | (4) |
| | | | | |

| Declaration and verification |
|---|
| <p>I, _____, hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I confirm that the amount of Foreign Tax Credit claimed by__ (name of the taxpayer) for the tax year _____ is in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 and Income-tax Rules, 2026 I am submitting this form in my capacity as _____ (Designation), holding PAN _____ and I am competent to submit this form.</p> <p style="text-align: right;">Digital signature:</p> <p>Date:</p> <p>Place:</p> |

| Verification by an accountant |
|---|
| <p>I _____ holding PAN _____ have examined the books of account and other documents showing the particulars of income from a country or region outside India and evidence of Foreign Tax paid thereon by the _____ (name of the assessee) for the tax year _____. The amount of Foreign Tax Credit claimed by _____ (name of the assessee) for the tax year _____ in Part B and/or the details furnished in Part C of this form are in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 (30 of 2025) and Income-tax Rules, 2026.</p> <p>I affirm that the above particulars are true and correct to the best of my/our knowledge and belief.</p> <p>Place: _____ Signature: _____</p> <p>Date: _____ Name of the accountant: _____</p> <p style="text-align: right;">Designation: _____</p> <p style="text-align: right;">Membership Number: _____</p> |

UDIN, if any:

Name of the Proprietorship/Firm:

Firm Registration Number:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Where the region is a specified territory the same is to be mentioned. The option to add multiple countries/territories with all the sources of income is to be provided and the same is required to be filled by the assessee.
4. TIN of the assessee in the country mentioned in column (2) is to be provided by the assessee.
5. These incomes are to be only to the extent not being part of income from business or profession as per the applicable DTAA.
6. In column (8), tax payable on income reported in column (5) to be computed in accordance with the face as to whether the assessee is paying tax under the normal provisions of the Income-tax Act, 2025 (30 of 2025) (please refer to rule 76(8) of the Income-tax Rules for the meaning of 'normal provisions') or under section 206, as the case may be.
7. For Article of DTAA in column (7), drop down of Article (including paragraph and sub-paragraph) of the applicable DTAA is to be provided and the same is required to be selected by the assessee.
8. Please attach certificate or statement and proof of payment/deduction of foreign tax as referred to in rule 76(10)(b).
9. Some of the information in the form would be pre-filled and auto populated to the extent possible.
10. The amount mentioned in this form is to be filled in rupees unless stated otherwise.