FORM NO. 45
Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed

Part A: Particulars of the Person			
1.	Name:		*(refer Note 1)*
2.	Address:		*(refer Note 2)*
3.	Permanent Account Number (PAN):		
4.	Relevant Tax Year:		
5.	Acknowledgement Number of Form No. 44		
6.	Date of settlement of dispute		*(refer note 4)*
7.	Details of the Intimation (see Note 3)	*Intimation Number*	*Acknowledgement Number of the Intimation*	*Foreign tax credit claimed*
		I-1		
		I-2		

Part B: Other Information															
Details of income from a country or specified territory 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	Taxpayer Identification Number (TIN)	Source of income	Income from outside India	Income-tax paid outside India		Tax payable on such income under the Income-tax Act, 2025	Details of foreign tax credit under section 159			Amount of foreign tax credit under section 160	Whether amount in column (6) 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) = (14) - (15)]
					Amount	Rate		Article No. of Double Taxation Avoidance Agreements	Rate of tax as per Double Taxation Avoidance Agreements	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			Salary												

			House proper ty												
			Busine ss or profess ional												
			Long term capital gain												
			Short term capital gain												
			Interes t												
			Divide nd												
			Royalt y)												
			Fees for techni cal service s or fee for includi ng service s												
			Others												
Part C: Details of the Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed															

Total disputed foreign tax credit reported in Form No. 44 {total of amounts in column (14) of Form No. 44} [B] *(refer Note 6)*	
Total disputed foreign tax credit reported vide this Intimation I-1 (total of amounts in column (14) [B1] *(refer Note 6)*	
Total Foreign Tax Credit claimed vide this Intimation I-1 = [B] - [B1] *(refer Note 6)*	

Declaration and verification

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,….…..I am submitting this form in my capacity as _____ (Designation), holding PAN _____ and I am competent to submit this form.

Signature:

Date:

Place: Name:

Verification by an accountant

I _____holding PAN_____ have examined the books of account and other documents showing the particulars of income from a country or specified territory outside India and evidence of Foreign Tax paid thereon by the _____ (name of the assessee) for the tax year _____ and evidence of settlement of dispute thereof in terms of the section 288(1)[Table.Sr.No.7]. 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 and Income-tax Rules….…..

I affirm that the above particulars are true and correct to the best of my/our knowledge and belief.

Place: Date:	Signature: Name of the accountant: Designation: Membership Number: 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. Data field shall be auto populated from Form No. 44 and certain data field may be made editable.
4. Drop down of DD/MM/YYYY to be provided with the option to enter multiple dates because multiples disputes may be settled on different dates within a month. However, as per rule 76(6) of the Income-tax Rules, this form/Intimation has to be filed by the assessee within six months from the end of the month in which the dispute is finally settled.
5. Multiple Intimations could be filed for the same tax year in accordance with Sr. No. 7 of the table in Section 288(1) of the Income-tax Act, 2025 and rule 76(6) of the Income-tax Rules.
6. If any subsequent Intimation I-2, I-3 and so on are furnished by the assessee, "Total disputed foreign tax credit reported vide this Intimation…" to be designated as B2, B3 respectively and so on. Also, for such subsequent Intimations, "Total disputed foreign tax credit reported in Form No. 44" to be replaced by "Total disputed foreign tax credit reported in the last Intimation (I-1, I-2….., as the case may be)" and designated as B1, B2……, as the case may be, and "Total foreign tax credit claimed vide this Intimation……" to be computed as [B1-B2], [B2-B3] and so on for such subsequent Intimations I-2, I-3 and so on.
7. Please attach evidence of settlement of dispute and evidence of payment of tax being claimed vide this Intimation in terms of Sl. No. 7 of the table in section 288(1) of the Income-tax Act, 2025.
8. Some of the information in the form would be pre-filled and auto populated to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.