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# RENEWAL OF **INCOME TAX** FOR VOLUNTARY ORGANIZATIONS, 2020

GUIDANCE MANUAL

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## PREFACE

On 27<sup>th</sup> March 2021, the government of India issued a gazette notification that introduced many changes to the Income Tax Act, 1961. In a nutshell, the changes dealt with renewal and re-validation of all charitable organizations commencing from 1<sup>st</sup> April 2021 via applying certain forms. Last year in April 2020, the government announced the plans to introduce re-validation and renewal of charitable licenses under Income tax, 1961 in a measure to monitor and control non-profit activities undertaken by organizations. In an act towards controlling the ambit of charitable exemptions provided to ‘trusts, society and association’ the renewal and re-validation was introduced on similar lines to the FCRA renewals. Many voluntary organizations have been granted exemption under the Income Tax provisions of 10 (23) (C) of Income Tax and have 80 G for providing tax exemption for donations by individuals. However, with this amendment both exemptions will now be subject to the scrutiny and re-examination by Income Tax department after every five years. While in the first year, automatic renewal is being provided by the department to organizations, from 2026 the actual renewal process will commence. As such, VANI has prepared this manual to ease the understanding of voluntary organizations to comply with this law in the coming years. The manual is meant to help organizations with the different forms provided by the amendment and is designed with a simplistic presentation of facts and information, not providing critical commentary on the intention behind the law. Apart from this we touch upon other issues under Income Tax that are troubling voluntary organizations at the end of the manual. For writing this manual, I thank Arjun Phillips, Program Manager, VANI and Swedish Partner-IM for supporting this document.

Best Regards,

Harsh Jaitli  
CEO, VANI

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# CONTENTS

## PREFACE

Objective of the Manual.....	2
Introduction to the new Income Tax for Voluntary Organizations.....	3
Income tax applicability on Voluntary Organizations .....	3
Explainers of different Sections dealing with Voluntary Organizations .....	4
2021 Amendments in Income Tax provisions for Voluntary Organizations .....	4
Provisions for Renewal.....	5
Difference between Form 10A and 10AB .....	6
Documents required for filing of 10A .....	6
Facility of provisional approval for new voluntary organizations.....	7
Rejection of Form 10A .....	7
Steps to file FORM 10A .....	8
Form 10 BD and BE .....	9
Form 10 BD: Report to the government on donations.....	9
Form 10 BE- Donor Certificate .....	9
Some FAQ .....	10
Annexures .....	12



## OBJECTIVE OF THE MANUAL

The manual deals with providing information on the new Income Tax amendments and is constructed for easier understandability and compliance by voluntary organizations. The manual provides a step wise presentation of various compliances required to be fulfilled by voluntary organizations. The manual contains the following chapters which will organizations-

- Renewal for 10 (23) (C) and 12A
- Renewal for 80 G
- General Challenges in Income Tax (compilation of questions and cases)

The need is felt for such a manual across the sector given the ambiguous language used in the law which confused organizations. The manual will first detail the Income Tax law, its purpose, brief history and its scope as a regulatory law. In the second part it will extensively deal with the law's operational provisions introduced in 2021. It is designed deliberately keeping in view that many grassroots organizations do not have requisite wherewithal to understand and process the new law. Simplistic, diagrammatically appealing explainers will be provided to ease the understandability for the organizations.

**The manual only sets to offer solutions to organizations and touches upon the operational issues entailing the amendment.** It does not seek to provide critical commentary on the spirit of the law but is intended to provide information to organizations

# INTRODUCTION TO THE NEW INCOME TAX FOR VOLUNTARY ORGANIZATIONS

## Income tax applicability on Voluntary Organizations<sup>1</sup>

Voluntary Organizations are associations working on a specific social agenda, with an aim to provide tangible benefits to society at large relatively based on a non-profit system. The voluntary sector in India is magnanimous and diverse, as it stretches over a number of thematic areas, creatively innovating social panaceas for alleviating societal constraints. Voluntary organizations therefore contribute substantially towards development as they are involved in charitable efforts to promote social equity.

In accordance with the Income Tax provisions voluntary organizations are defined according to the “charitable work” clause recognizing them as organizations involved in relief for the poor, education, medical relief, and the advancement of any objects of general public utility not involving any activity for profit.

Majorly the income tax laws applicable for voluntary organizations contain provisions which allow for exemptions and building their corpus funds which is not subject to taxation as they are involved in public good.

In general, these laws promote giving to the voluntary sector i.e. providing donations for public good by individuals which is then reflected in their tax returns which allows them to claim tax refunds. Only a few select institutions can avail exemptions from being taxed under the section 10 (23C) on the grounds that their activities are of importance to a state or the nation. The Income tax act under 80G and previous 35AC provides incentives to donors to give voluntary organizations doing “charitable work”<sup>2</sup>. However, the provisions dealing with voluntary organizations are obsolete as the term “charitable work” has remained inert since the Income Tax Act of 1922.

### Clauses governing Voluntary Organizations in the Income Tax Act

Terms defining Voluntary Organizations according to Income Tax Act	Provisions and Clauses
1. Charitable Purpose	1. Section 2(15) of the Income tax Act
2. Claiming exemption for non-profit activities	2. Section 11 of the Income tax Act and Form 10A
3. Income	3. Section 11, 12, 2(24)(ii a)

<sup>1</sup> Income Tax Study, Voluntary Action Network India (2016)

<sup>2</sup> Neelima Khetan, Funding, Sustainability and Regulatory Environment, Society, Politics & the Voluntary Sector

## Explainers of different Sections dealing with Voluntary Organizations

- **Section 10 (23) (C)**- Exclusively deals with providing exemption to the income of charitable and religious organizations, trusts and funds, universities, educational institutions, hospitals and medical institutions. 12 A/ 12AA certificate is provided under the provision for organizations that do not want to be taxed on their grants and donations.

### *Procedure for application for 10 (23) (C)*

Claiming an exemption under section 10 (23C) requires the filling of Form 56 which is to be submitted to the Chief Commissioner or the Director General (Income Tax Exemptions) whereas the Universities, educational institutions, hospital or medical institutions make application through Form 56D.

- **Section 2 (15)**- Relates to the exemption provided to voluntary organizations for pursuing business activities. 100% exemptions are granted to the following pursuits:
  - a) relief of the poor,
  - b) education,
  - c) medical relief,
  - d) preservation of environment (including water sheds, forests and wild life)
  - e) preservation of monuments or places or objects of artistic or historic interest and
  - f) Yoga
  - g) any other object of public utility (includes activities which are not part of the above and are used for generating business income)

For (g) i.e. any other object of public utility, organizations exceeding 20% of their total revenue based on last year's computation will be subject to taxation.

- **Section 80 G**- Provides tax deduction claim to donor for providing donation to a voluntary organizations having 12A and under 10 (23) (C ).

### *Procedure for application for 80G*

If a voluntary organization gets itself registered under section 80G then the donor or the organisation donating to the NGO will get a deduction of 50% from his/its taxable income. The voluntary organization has to apply in Form No. 10G As per Annexure-29 to the Commissioner of Income Tax for such registration. Normally this approval is granted for 2-3 years.

## 2021 Amendments in Income Tax provisions for Voluntary Organizations

On 27<sup>th</sup> March 2021, the government of India introduced the various amendments in the structure of Income Tax applicability over Voluntary Organizations.

The announcement for the renewal was made by Hon. Finance Minister Nirmala Sitharaman in her Budget Speech on 1<sup>st</sup> February 2020 and thereafter notified in Finance Bill, 2020.



## *What is the Renewal?*

The renewal specifically applies for all those entities registered under 10 23(C), 12A, 12AA and 80G including for those that are provided approval last year. All such entities having registration in the above-mentioned clauses have to re-validate between 1<sup>st</sup> April 2021 to 30<sup>th</sup> June 2021. If by chance the approval is not applied by the organizations- the charitable licenses will lapse and will put them in difficulty for applying in 2026. The approval is for a period of 5 years and for this year automatic approval will be provided to organizations like the FCRA renewal.

### **PROVISIONS FOR RENEWAL**



Voluntary Organizations that are having registration under 10 (23) (C)/ 12 A/12AA and 80 G must make application for renewal using Form 10 A. In the first cycle of the renewal which commences from 1<sup>st</sup> April 2021 organizations will have to apply until 30<sup>th</sup> June 2021. Failing to apply for renewal under 10A will result in cancellation of 10 (23 C) and 80G of the organization. In the first cycle of the renewal-automatic approval by the Principal Commissioner of Income Tax will be provided. The following chronology will provide the renewal process

1. Voluntary Organizations already having registration under 10 (23C), 12 A and 80 G will have to apply for renewal under Form 10A which is available online at [https:// portal.incometaxindiaefiling.gov.in/e-Filing/ UserLogin/LoginHome.html?lang=eng](https://portal.incometaxindiaefiling.gov.in/e-Filing/UserLogin/LoginHome.html?lang=eng) In the period 1<sup>st</sup> April to 30<sup>th</sup> June 2021
2. The organization will have to input information in 27-28 heads in Form 10A with all attachments
3. The approval for the renewal will be provided in form 10AC by the government and will be provided a Unique Registration Number (URN) which will have to be used by the organization along with Permanent Account Number (PAN).
4. Upon approval validity of the above licenses will last for 5 years
5. After which 2<sup>nd</sup> cycle renewal will have to applied by the voluntary organization in 2026 in Form 10AB

## **DIFFERENCE BETWEEN FORM 10A AND 10AB**

Form 10A has to be applied by the organization for the first cycle of renewal, when automatic renewals are being provided by the government i.e. for the period 1<sup>st</sup> April to 30<sup>th</sup> June 2021. It is the first form to be filed in the renewal process by voluntary organizations having 10 (23 C) and 80 G. At the time of 10A filing, proper scrutiny and assessment of records of the organization is undertaken and automatic renewal will be provided by the government.

Form 10AB is to be filed in the second renewal cycle by the voluntary organization which will take place in 2026. The application so submitted, will be subject to proper assessment by the government based upon the filing of 10A in 2021. Thereafter after every five years, organizations will have to file Form 10AB for their renewals six months before expiry of their 10 (23 C) and 12 A.

Form 10AB is also to be used for intimating re-modification of objects of the organization and has to be applied within 30 days.

### ***Repercussions of not filing 10A in stipulated time (1<sup>st</sup> April to 30<sup>th</sup> June 2021)***

If an organization fails to file its 10A in this first cycle of renewal, it faces invalidity of its 10 (23 C) and 12A and the organization's income can be taxed.

## **DOCUMENTS REQUIRED FOR FILING OF 10A**

According to the gazette notification issued on 27th March 2021 for the renewal guidelines. The following documents will have to be attached when filing Form 10A. All these attachments will have to self-attested by the organization:

- Registration Certificate/Trust Deed of the organization
- FCRA certificate
- 10 (23)(C ) approval/rejection order
- Annual Accounts of last 3 years (along with 44AB audit reports)
- Annual accounts of business undertaking [11 (4)] of last 3 years (along with 44 AB audit report)
- Proof of modification of objects in the trust deed or registration certificate. This pertains to 12A re-modification.
- Note on programmatic activities of the organization

## FACILITY OF PROVISIONAL APPROVAL FOR NEW VOLUNTARY ORGANIZATIONS

There are many voluntary organizations, who have recently been formed and have applied for 80G and 12A registration to the Commissioner of Income Tax (CIT). With the passing of this new amendment, they will be stuck in limbo and therefore will not be avail the benefit of 12A and 80G provided by Income Tax Act, 1961. To address this gap, a facility of provisional approval is provided by the amendment in which newly registered voluntary organizations can get automatic approval for 80G and 12A by filing Form 10A. The process for provisional approval is provided as follows:

1. Voluntary Organizations not having registration under 10 (23C), 12 A and 80 G will have to apply for renewal under Form 10A which is available online at.... In the period 1<sup>st</sup> April to 30<sup>th</sup> June 2021
2. The organization will have to input information in 27-28 heads in Form 10A with all attachments
3. The approval for the renewal will be provided in form 10AC by the government and will be provided a Unique Registration Number (URN) which will have to be used by the organization along with Permanent Account Number (PAN).
4. Upon approval validity of the above licenses will last for 3 years
5. After which 2<sup>nd</sup> cycle renewal will have to applied by the voluntary organization in 2024 in Form 10AB

### **Time Period for filing provisional application under Form 10A**

According to the notification an organization has to apply before the end of the financial year.

### **Operationality of charitable licenses for new voluntary organizations (under provisional approval)**

Approval for 10 (23) (C) and 12 A will be operational after filing 10A I the financial year itselfbut for 80G it will be operational once the order for approval is issued by the Principal Commissioner.

## REJECTION OF FORM 10A

Voluntary Organizations which have filed Form 10A but have found to be in contravention of certain sections of the Income Tax in the past, can face rejection via Form 10AD.

### *Some Points to Remember*

- Organizations can apply for both 10 (23 C) and 12A
- Application for 10AB for second renewal cycle has to be filed 6 months before expiry date



## STEPS TO FILE FORM 10A

The following section deals with the various steps an organization has to undertake when filing Form 10A. The draft form 10 A was made available on the gazette notification on 27<sup>th</sup> March 2021. The form is to be filed online and is available on the Income Tax dashboard which is used for filing Income Tax returns.

- Step 1: One will have to first log on to the Income tax website where the organization will have to enter username and password
- Step 2: After this the dashboard will appear where the organization has to select e-file. From the selection of forms (dropdown box) Form 10A needs to be selected for the current year 2021-22
- Step 3: The instruction page of Form 10A appears
- Step 4: click on tab Form 10A and fill organization details
- Step 5: On input box 2, Section Code has to be entered. The drop down box of Section Code gives out an exhaustive list of items to select from.

As explained in the previous chapter, Form 10A has to be submitted twice for both 12 A and 80G.

Hence the first option-Sub clause (i) of clause (ac) of sub-section (1) of section 12A has to be selected if the organization is applying for renewal of 12A.

And option no. 11: Clause (i) of first proviso of sub-section (5) of section 80G has to be selected if the organization is applying for renewal of 80G

If the organization is applying for provisional application for 80 G then option 12 has to be selected:

Clause (iv) of first proviso to sub-section (5) of section 80G

- Step 6: On the 2nd screen additional information is asked such as DAPRAN Id, FCRA registration.
- Step 7: On the second screen in Option 1 an auto-filled option of 143(1) will appear as default which has to be deleted. This related to the past assessment of the organization and has to be deleted on the form otherwise the form will not be submitted.
- Step 8: On 3rd screen, key functionary details is asked (option 9a) . For section 8 companies details of shareholders (if any) have to be provided.  

For trust, if the person is both a settler and trustee, then the organization has to provide the same name for that specific person.

In 9b information about any organization associated with your organization has to be provided. This is for non-persons only.
- Step 9: On the 4th screen, details of Assets and Liabilities is asked. Details are also solicited about religious nature where the organization if not involved in religious activities must enter YES.
- Step 10: On 5th screen, verification tab opens where the organization has to upload the list of self-certified documents in 300 dpi as PDF files (list provided in the previous chapter). As a trust, an organization's trustees can self-certify.

*For the form, kindly refer to Annexures*

## FORM 10 BD AND BE

There are two forms, introduced under this amendment, which relates to the reporting of Indian money donation to organizations. Organizations having 80G and intending renewal, have to file Form 10 BD and 10 BE. Organizations have to remember that when filing this form, they do not have to provide information about FCRA money, since that is being reported in Fc-4 Returns. Form 10 BD and BE related only to Indian contributions and donations received by an organization.

## FORM 10 BD: REPORT TO THE GOVERNMENT ON DONATIONS

The form is for providing information about donors that are donating under 80G to an organization and is a return report to be submitted to the Commissioner of Income Tax.

Organizations have to report the quantum of local donations under Form 10 BD, which is applicable from 1 April 2021 to 31 May 2022. This is applicable for all types of donations- corpus, grant etc. Requirements under the form-

Donor's PAN/ AADHAR	Name Address, Mode of Donation	Donation Type	Corpus, Specific Grant or Others
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Without filing 10BD, donor will not be able to claim deduction

In the form the whole list of donations (Indian money) has to be provided with relevant sections 35 AG or 80G.

The form also asks the Unique Identification Number of the donor, where the organization can either provide UIDAI number or PAN of the donor, Name of the donor, address of the donor.

In donation type details about what type of donation provided to the organization has to be filled whether it is-

- Corpus- Donated towards the institutional core fund
- Specific- Donated towards a specific activity of the organization
- Others- Donated as general donations to the organization

In Mode of receipt, in kind donations to the organizations are not eligible for deduction under 80G. Therefore, in kind donations by the organization, needs to be avoided as it will not benefit the donor.

## FORM 10 BE- DONOR CERTIFICATE

This is certificate issued by the organization to the donor and has to be submitted within two months of year end. One donor has to be issued one certificate for one type of donation. But if he/she provides corpus one time and specific grants other times then each certificate has to be provided for the particular donation. The form has to be submitted in two months before the year end.

Form 10 BE has to be issued once to a donor donating multiple times. However, if the donor has donated two different donations one for corpus and one for specific grant, then two Form 10BE have to submitted by the organization. 10 BE has to be filed on 31<sup>st</sup> May ever y year.

### Self-Certification at the end of the form

There is a clause provided at the end of the forms for self-certifying that the relevant information provided by the organization is correct. Either, CEO/Finance Officer/ Trustee can self-certify Forms 10 BD and BE.

*For the form, kindly refer to Annexures*

## SOME FAQ

The FAQ were collated from VANI's meeting on 1st April 2021 on Income Tax Renewals

### *What about Cash donations whether donor can claim deduction?*

>Rs. 2000 a donor can claim deduction with PAN/AADHAR if it is more than that a donor cannot claim deduction. Form 10 BE enables donor to claim deduction under 80 G and 35 (1) (3). The concept behind the form is that 10 BD and BE have to match the quantum of donations received by the organization. If there is mismatch, then the authorities will disallow the deduction claim. The concept is just like Form 26 AS when claiming tax deduction on tax return.

### *Does this apply to INGOs under RBI's FEMA rule?*

Only applicable for people who are paying tax in India. Typical Liaison office are not raising funds in India and hence does not apply.

### *If donor does not provide PAN Details whether organizations will have face implications?*

The organization will not face any implication, only the donor will not be able to claim deduction since the information will not be provided in Form 10 BE.

### *What are the documents to be attached when uploading Form 10A?*

Self-Certified copies of:

- Registration Certificate/Trust Deed of the organization
- FCRA certificate
- 10 (23)(C ) approval/rejection order
- Annual Accounts of last 3 years (along with 44AB audit reports)
- Annual accounts of business undertaking [11 (4)] of last 3 years (along with 44 AB audit report)
- Proof of modification of objects
- Note on activities

### *What about 80 G receipts whether they will discontinue after 10BE?*

80 G receipts will continue to be issued as it is accounting purposes, but 10 BE is a compliance form. Therefore, both have to be complied with the organization.

### *Will 80 G and 12A be applied together?*

As per the new law, renewal for 12A/80 G has to be renewed by the organization every 5 years. All 80 G stand expired and renewal starts from the first cycle of 1<sup>st</sup> April. If it is not renewed then 80G will lapse.

### *What about donations received in donation box?*

Donors do not donate to donation box for claiming deduction Therefore there is no worry for smaller amounts.

### *What about donation in kind?*

Donation in kind is not covered under 80 G and therefore is not eligible for claiming deductions.

### *What is the purpose of URN?*

URN will be provided in all cases of re-validation by the organization. Same URN will be provided for 12A/80G

### *An organization which has applied for 12A/80G last year? What will be the status?*

If it is not automatically approved, there might be upgrade. However, with the change of form, the authorities might ask for re-applying. There is also a benefit because of provisional registration introduced this year for applicant organizations since there might not be much enquiry conducted for the organization before providing 80G/12A approval.

### *Are all organizations mandated to file renewal even if they do not get donations (80G)?*

Yes, all organizations have to file for renewal. 80 G can be dispensed if the organization feels so. But 80 G is required for CSR funding and therefore an organization has to file the renewal.

### *An organization got an order from a tribunal directing CBDT to review and provide 12A/80G which earlier had been cancelled. What is demanded from the organization in such case?*

The organization may be provided provisional registration by filing Form 10AB.

### *An organization under Section 8 has 49% shareholding outside India. Will the details be provided here?*

Yes, details must be provided in Form 10A. No issues will occur since the organization will be filing returns under FC-RTS and FC-GPRS (RBI-FIBRMS portal). Also, if Foreign Exchange Management Act (FEMA) compliance is regular then there will be no issue.

### *An organization having employee program for 80G will have to submit the 10 BE separately for each employee?*

Yes, the organization will have to submit 10BE to employees separately.

### *Organizations which have applied for 80G but are yet to provided approval?*

These organizations have to apply provisionally for 80G and will be provided automatically to them.

### *Will there be mismatch in Form 10BE and donor receipts issued to donor since the gateways are providing monthly statements minus their commissions?*

Receipt issued to a donor will remain the same irrespective of the commission charges. Receipts are issued for gross amounts since the gateways are agents for fundraising. There will be no mismatch.

### *How to showcase list of donors providing donations? And whether the Form 10BE has to be issued to gateway?*

If there is no name provided in gateway system of donations, then the individuals will not be able to receive 80G exemption. Organizations will have to work to collect names of donors. And the organization should not be providing 10 BE to the gateway as the gateways are facilitating agencies only not donors.

### *How to record group of donations provided by groups?*

Form 10BE has to be issued separately to the donors.

## Income Tax levied on Third Party Fundraising Channels of Voluntary Organizations- A Case Study

There is a worrisome trend of charging income tax on fundraising channels. In recent times, many organizations have communicated on how the Income Tax department is taxing individual fundraising activities of some organizations. This development has raised concerns in the sector as it attacks the primary channels of retail fundraising upon which many organizations are currently dependent for their programs and missions. Moreover, while the Income Tax authorities are moving arbitrarily on a select few, it is highly important for the sector to flesh out a collective strategy that deflects any future action by the department that may wholly jeopardize fundraising by bringing it into the tax net.

### Background

#### Two types of fundraising

- Dependent on institutional grants/ funds (government, foreign funded and CSR)
- Dependent on fundraising

#### Defining Institutional Fundraising

- Fundraising activities given to external agency/third party
- Specialists in fundraising
- Organizations prefer this mode of fundraising for focusing only on project, Program and vision
- External agencies are organizations which are totally engaged in fundraising activities

### Understanding recent trends of Income tax department in levying penalties on NGOs engaged in outsourcing fundraising.

Context: A well-known organization based in Delhi faced an issue of commission to outsourcing agencies in its IT assessment. The organizations had outsourced fundraising to an agency who are paid commission on the amount fundraised. Question raised by IT as to how does levying commission applicable on funds, can be a charitable expense. Explanation from the organization was that these are the programmatic expenses. In the assessment order the IT department noted that the commission charged was exorbitant mainly because that year, the expense volumes were high for the organization and income was low consequently incurring deficit that year. As such the total application of fund was higher for the organization, above the 85% limit. The assessment order slapped a 200% penalty notice after which the organization has went into appeal arguing the order is mala fide and baseless and that there is no definition of exorbitant expense in Income tax.



*How tax officers operate:* Currently there is no norm in India, how much one can spend in raising money. No prescribed limit defined by taxation authorities. If fundraising is inhouse it is part of programmatic expenditure in which employees on payroll are raising funds. But when outsourced (for profit companies) it attracts tax authorities as has happened with this organization.

*Constituents of 85% expenditure:* Whether the IT department in its assessment order included the 85% expense of the outsourcing agency or the total income of the organizations

For the organization under the assessment, the IT department took in cognizance 85% of total income. Which also includes salaries.

*Global practices around fundraising:* Many countries have banned fundraising commissions and moved to salary-based fundraising (direct to direct) because of malpractices. As such there might be a need to explain the difference between fixed and variable costs and nature of fundraising costs to CBDT. However, it is well known fact that many organizations are engaging in direct fundraising are charging 30% commissions. If the sector goes to explain the differences in fundraising costs to the CBDT a vulnerability/Faultline may be exposed which the Income Tax can take an opportunity to prescribe limits and do sector wise

*Nature of outsourcing:* Currently there is divided opinion whether outsourcing fundraising activities is a programmatic activity or not? Many organizations use it as fixed cost while others make it variable cost.

## **Way Forward**

- Capacity building of CBDT to know how CSO operate with their costs.
- This is an issue of transparency, not letting donors know what degree/percentage used for fundraising. Need for evolving code of fundraising ethics. Countries with these codes
- Enable and support organizations who have received this notice and frame a collective response.
- Despite being a selective action by Income Tax this is an issue of survival of the sector and also solidarity question since it may become a big problem in the future. Therefore, it is important to read the pattern and trends and find the best route for countering these selected assessment orders.

# ANNEXURES

## Form 10A

"FORM NO. 10A  
(See rule 2C or 5CA or 11AA or 17A)

Application for registration or provisional registration or intimation or approval or provisional approval

Incorporation/constitution details	1	PAN	<table border="1"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	1	2	3	4	F
	A	B	C	D	E	1	2	3	4	F												
	2.	Section Code																				
	3	Nature of activities	Charitable <input type="checkbox"/>	Religious <input type="checkbox"/>	Religious cum charitable <input type="checkbox"/>																	
	4	Type of constitution	Trust <input type="checkbox"/>	Society <input type="checkbox"/>	Company <input type="checkbox"/>	Others <input type="checkbox"/>																
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/>	No <input type="checkbox"/>																		
	4b	Date of Incorporation/Creation/Registration																				
	4c	Registration or Incorporation Number																				
	4d	Authority Granting Registration/Incorporation																				
	5	Objects of the applicant																				
6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/>	No <input type="checkbox"/>																			
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/>	No <input type="checkbox"/>																		
	7a	Relevant Law/Portal																				
	7b	Registration No.																				
	7c	Date of Registration																				
	7d	Authority granting registration																				
	7e	Date from which registration is effective																				
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/>	No <input type="checkbox"/>																		
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/>	No <input type="checkbox"/>																		
D et	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:																				
		S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address												
	9b	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:																				
		S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership															
Assets and liabilities	10	Has return of income been filed for the last assessment year for which the due date has expired							Yes <input type="checkbox"/>	No <input type="checkbox"/>												
	<b>The details in row 11 to 19 are to be provided as on date of application (amount in rupees) :</b>																					
	11	Corpus				12	Funds/reserves and surplus other than corpus															
	13	Long term liabilities				14	Other liabilities															
	15	Land and Building				16	Other fixed assets															
	17	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11																				
	18	Investments/deposits other than mentioned in row number 17 above																				
	19	Other assets																				
Income details	20	Income received in three previous years immediately preceding the previous year in which application is made:																				
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total															
Religious activities	21a	Whether the fund or the institution has incurred any expenditure of religious nature							Yes <input type="checkbox"/>	No <input type="checkbox"/>												
	21b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:																				
		S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income																

I \_\_\_\_\_,son/daughter of \_\_\_\_\_,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution ,made at any time hereafter.I further declare that I am filing this form in my capacity as \_\_\_\_\_(designation)having Permanent Account Number (PAN) \_\_\_\_\_and that I am competent to file this form and verify it.

Date

Signature

**Form 10 AB**

"FORM NO. 10AB  
(See rule 2C or 11AA or 17A)  
Application for registration or approval

Incorporation/constitution details	1	PAN		A B C D E 1 2 3 4 F										
	2	Section Code												
	3	Nature of activities		Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>										
	4	Type of constitution		Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>										
	4a	Whether the applicant is established under an instrument?		Yes <input type="checkbox"/> No <input type="checkbox"/>										
	4b	Date of Incorporation/Creation/Registration												
Other registrations	4c	Registration or Incorporation Number												
	4d	Authority Granting Registration/Incorporation												
	5	Objects of the applicant												
	6	Whether the trust deed contains clause that the trust is irrevocable?		Yes <input type="checkbox"/> No <input type="checkbox"/>										
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?		Yes <input type="checkbox"/> No <input type="checkbox"/>										
	7a	Relevant Law/Portal												
	7b	Registration No.												
	7c	Date of Registration												
	7d	Authority granting registration												
	7e	Date from which registration is effective												
Details of key persons	8a	Whether any application for registration made by the applicant in the past has been rejected?		Yes <input type="checkbox"/> No <input type="checkbox"/>										
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act		Yes <input type="checkbox"/> No <input type="checkbox"/>										
Details of key persons	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:												
		S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address				
Details of key persons	9b	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:												
		S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership							
Oper- ation	10	Details of school/college/university/hospital/yoga institute/ religious places/any other institution being managed/controlled/administered/owned by the applicant												
Oper- ation		Name of the school/college/university/hospital/yoga institute/religious places/any other institution		Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge							
							Name	Contact-Number	E-mail ID					
	11	If applicant has business undertaking as "property held under trust" within the meaning of section 11(4), then provide the following details												
		Nature of Business		Address of the business				Whether separate books of account maintained?						
								Yes/No						
	12	If applicant has any income in the nature of profits and gains of business, then provide the following details												
		Whether the business is incidental to the attainment of the objectives of the trust or institution?		Nature of Business	Address of the business	Whether separate books of account maintained?								
		Yes/NO				YES/NO								
	13	Details of all Accounts held by the trust or institution at the time of application in a financial institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act)												
		S.No.	IFS Code of the financial institution				Name of the financial institution				Account Number			
	14	Details of all land or buildings or both held by the applicant												
		Address of the land or buildings		Size of land or buildings in square metres	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired/gifted)	Date of Acquisition						
	15	In case of "advancement of any other object of general public utility", please provide the following with respect to the previous year immediately preceding the previous year in which application is made:												
	(i) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration? Yes/No													
	(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and Yes/No													
	(iii) Details of receipts from such activity:													
	S.No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above		Percentage to Total Receipts			Remarks, if any						
16	Has return of income been filed for the last assessment year for which the due date has expired											Yes <input type="checkbox"/>	No <input type="checkbox"/>	
<b>The details in row 17 to 25 are to be provided as on date of application (amount in rupees) :</b>														
17	Corpus			18	Funds/reserves and surplus other than corpus									
19	Long term liabilities			20	Other liabilities									
21	Land and Building			22	Other fixed assets									
23	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11													
24	Investments/deposits other than mentioned in row number 17 above													
25	Other assets													

Continued.

Income details	26	Income received in three previous years immediately preceding the previous year in which application is made:						
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income	Total	
Religious activities	27a	Whether the fund or the institution has incurred any expenditure of religious nature			Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	27b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:						
	S.No.	Previous year	Total Income	Expenditure of Religious Nature	Percentage to Total Income			

I \_\_\_\_\_,son/daughter of \_\_\_\_\_,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution ,made at any time hereafter.I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation)having Permanent Account Number (PAN)\_\_\_\_\_ and that I am competent to file this form and verify it.

Date

Signature

## Form 10BD

“FORM No. 10BD

( See rule 18AB)

[e-Form]

Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961

### Part A

Details of the reporting person reporting the donations											
1	PAN	A	B	C	D	E	1	2	3	4	F
2	Reporting period	Y	Y	Y	Y	-	Y	Y			

### Part B

#### Details of the donors and donations

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)
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I \_\_\_\_\_,son/daughter of \_\_\_\_\_,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the particulars submitted,made at any time hereafter.I further declare that I am filing this form in my capacity as \_\_\_\_\_ (designation)having Permanent Account Number (PAN)\_\_\_\_\_ and that I am competent to file this form and verify it.

Signature

# Form 10BE

## FORM NO. 10BE

(See rule 18AB)

**Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961**

Donee	1	PAN of the reporting person	A B C D E 1 2 3 4 F												
	2	Name of the reporting person													
	3	Address of the reporting person													
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)													
	5	Date of approval/Notification													
Donor and donors	6	Unique Identification Number	PAN	A B C D E 1 2 3 4 F											
			Aadhaar												
			Other												
	7	Name of Donor													
	8	Address of Donor													
	9	Amount of donation received													
	10	Financial year in which such donation was received													
11	Type of donation	Corpus <input type="checkbox"/> Specific grants <input type="checkbox"/> Others <input type="checkbox"/>													
12	Section under which donation is eligible for deduction	Section 80G(5)(vi) <input type="checkbox"/> Section 35(1)(ii) <input type="checkbox"/> Section 35(1)(iia) <input type="checkbox"/> Section 35(1)(iib) <input type="checkbox"/>													

### VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as \_\_\_\_\_ and I am also competent to issue this certificate. I am holding permanent account number \_\_\_\_\_.

Date:

Signature:";





## **About Voluntary Action Network India (VANI)**

VANI is a national network of Indian Voluntary Development Organisations (VDOs). Currently VANI has 540 members with an outreach to around 10,000 VDOs across India. The membership of VANI ranges from grass roots to the national organizations. The members work on a range of priority development issues of the government including education, health, nutrition, integrated child development, livelihood, skill development, environment, natural resource management, climate change, water and sanitation, emergency response and preparedness, agriculture, poverty and so on, in some of the most remote areas of the country. In the year 2017-18 our network collectively reached out to over 32 million people belonging to vulnerable and marginalized groups including children, disabled people, women, elderly, farmers, dalit, tribals, disaster survivors, unemployed, youth, LGBT, sex workers etc. VANI through its efforts and strategies aims to build a strong civil society sector not only at national but regional and local level as well.

VANI was set up with the mission to promote voluntarism, create space for the sector by fostering value based voluntary action. VANI's interventions are focused to strengthen the external and internal enabling environment. To ensure the external enabling environment, VANI conducts evidence-based advocacy which includes regulatory frameworks and resource generation. In order to achieve this VANI works with the government, private sector, bilateral, multilaterals and other stakeholders. For strengthening the internal enabling environment, VANI works towards building resilience and promoting accountability, transparency and compliance through the interactive educational events and information dissemination. VANI strives to become a resource centre by conducting evidence-based research; publishing studies, articles and reports not only at state level but national and global level as well.