

# E-Book

## Form 10A - Trust Forms Simplified



**The Institute of Chartered Accountants of India**

(Set up by an Act of Parliament)

**Southern India Regional Council**

**Chennai**

# E-Book

## Form 10A - Trust Forms Simplified

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**The Institute of Chartered Accountants of India**

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**Southern India Regional Council**

**Chennai**

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)  
**Southern India Regional Council**



**FOREWORD**

Form 10A applies to a charitable or religious trust for applying and obtaining registration under Section 12A. Those charitable or religious trusts who wish to claim exemptions under Section 11 and 12 are required to get registered under the Income Tax Act of India by filing Form 10A.

The Finance Act, 2020 and 2021 introduced changes to the law pertaining to the registration and approval of trusts under the Income-tax Act, 1961 (ITA). Section 12AB has been inserted to make the registration process of trusts effective.

As per this, trusts are required to move from the earlier Section 12AA to the new provision of Section 12AB and obtain a fresh registration, which came into effect from April 1, 2021.

Trusts are basically of two types: public trust and private trust. Public trust is further categorised into public charitable trust and public religious trust.

Trusts can avail of income tax exemptions and benefits under Section 12A, Section 12AA, and Section 80G of the ITA. Section 12A applies to both public charitable as well as public religious trusts (excluding trust/fund whose purpose is to benefit a particular community, caste or section).

The old Form No. 10 and Form No. 10G for Section 80G registration have been abolished. A new Form No. 10A with 21 points has been introduced, which is to be used primarily for two purposes.

We are pleased to present before our members and other stakeholders this e-book, Form 10A - Trust forms simplified.

SIRC of ICAI thank CA. Saghana Premavathi Vengopan to spend his precious time to write an e-book for the benefits of members, our since thanks to CA. Venkat Prasad for reviewing this e-book and adding value to the content of this e-book.

In an e-book publication meant for professional accountants like this, there is a scope for further improvement on contents, presentation and coverage. Accordingly comments and suggestions on the e-book are welcome at [sirc@icai.in](mailto:sirc@icai.in)

**CA.China Masthan Talakayala**  
Chairman, SIRC of ICAI

## Topic: Trust forms Form 10A (FY 21-22)

Form 10A is used by a charitable or religious trust for applying and obtaining 12A registration or by any university or other educational institution or any hospital for applying and obtaining 10(23C) registration.

The same form is used for applying and obtaining 80G registration in case the charitable or religious trust or any university or other educational institution or hospital receives donations from donors. It is applied so that the income received is exempted and the donor donating such donations can avail deduction u/s 80G while computing the total taxable income.

The following are the clauses that are to be carefully selected while filing Form 10A, since revision of Form 10A option is not available:

S.no	Particulars	Code
1	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04
5	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	09
10	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Clause (iv) of first proviso to sub-section (5) of section 80G	12

From the above we can draw an inference that two Form 10A needs to be filed for obtaining registration or renewal of 12A/ 10(23C) and 80G.

For detail view of Form 10A,



### Applicable Provisions at a Glance:

Section	Particulars
S.10	<b><u>Incomes not included in total income</u></b> <b>Clause (i), of first proviso to clause (23C) of section 10 applicants covered under</b> 1. Sub-clause (iv) of clause (23C) of section 10 - Charitable purposes 2. Sub-clause (v) of clause (23C) of section 10 - Public religious purposes 3. Sub-clause (vi) of clause (23C) of section 10 - Educational purposes 4. Sub-clause (via) of clause (23C) of section 10 - Hospital  <b>Clause (iv) of first proviso to clause (23C) of section 10 applicants covered under</b> 1. Sub-clause (iv) of clause (23C) of section 10 - Charitable purposes 2. Sub-clause (v) of clause (23C) of section 10 - Public religious purposes 3. Sub-clause (vi) of clause (23C) of section 10 - Educational purposes 4. Sub-clause (via) of clause (23C) of section 10 - Hospital
S.12A	<b><u>Conditions for applicability of sections 11 and 12</u></b> Sub clause (i) of clause (ac) of sub -section (1) of section 12A Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
S. 80G	<b><u>Deduction in respect of donations to certain funds, charitable institutions, etc</u></b> Clause (i) of first proviso to sub-section (5) of section 80G Clause (iv) of first proviso to sub-section (5) of section 80G

Rules	Particulars
Rule 2C	Application for the purpose of grant of approval of a fund or trust or institution or university or any hospital or other medical institution under clause (i) or clause (ii) or clause (iii) or clause (iv) of first proviso to clause (23C) of Section 10
Rule 11AA	Requirement for approval of institution of fund under clause (vi) of sub-section (5) of section 80G
Rule 17A	Application for registration of charitable or religious trusts etc.

### Interpretation of clauses of Section 10, 12A, 80G

For proper selection of clauses, clarity of clauses is important. Explained using extract of bare act for easy understanding as in the order of Code numbers specified in Form 10A.

#### **RENEWAL OF 12A**

##### **Sub clause (i) of clause (ac) of sub -section (1) of section 12A -**

*“where the trust or institution is registered under section 12A [as it stood immediately before its amendment by the Finance (No. 2) Act, 1996 (33 of 1996)] or under section 12AA [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020)], within three months from the first day of April, 2021”*

##### **Inference:**

Deriving from the sub clause text **“trust or institution is registered under section 12A”** we can infer that it refers to trust already registered under Section 12A. Thereby the following code needs to be selected:

**CODE 01 OF FORM 10A - REFERS TO RENEWAL OF S.12A**

**Timeline:** Form needs to be submitted within **THREE months** from the **first day of April, 2021.**

#### **FRESH REGISTRATION OF 12A**

**Sub clause (vi) of clause (ac) of sub-section (1) of section 12A -**

*“in any other case, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought, and such trust or institution is registered under section 12AB”*

**Inference:**

Section 12 AB deals with Procedure for fresh registration.

Since the sub clause specifies *“in any other case”* it implies provisional registration which are applicable in cases where:

(i) the trust may be a newly incorporated trust (or)

(ii) the trust may be incorporated but since it's total income is below the exemption limit there might not be a necessity for applying for 12A.

In such cases, need to select:

**CODE 02 OF FORM 10A – REFERS TO FRESH REGISTRATION OF S.12A**

**Timeline:** Form needs to be submitted within **At least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration.**

Clarity for the same has been given in sub rule 7 of Rule-17A

*“In case of an application made under sub-clause (vi) of clause (ac) of sub-section (1) of section 12A during previous year beginning on 1st day of April, 2021, the provisional registration shall be effective from the assessment year beginning on 1st day of April, 2022”*

It simply denotes that if application is made during FY 20-21, the provisional registration shall be effective from FY 21-22 itself (as it's mentioned it shall be effective from the AY 22-23)

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**RENEWAL OF 10(23C)**

**Clause (i), of first proviso to clause (23C) of section 10 –**

*“where such fund or trust or institution or university or other educational institution or hospital or other medical institution is approved under the second proviso [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020], within three months from the 1st day of April, 2021”*

**Inference:**

Deriving from the sub clause text ***“trust or institution or university or other educational institution or hospital or other medical institution is approved”*** we can infer that it refers to trust incorporated for Charitable purposes, Public Religious purposes, Educational purposes, Hospital already registered under Section 10(23C). Thereby the following code needs to be selected:

**CODE 03 TO 06 OF FORM 10A – REFERS TO RENEWAL OF S.10(23C)**

<b>For applicants covered under</b>	<b>Code as per Form 10A</b>	<b>Purpose of incorporation of trust</b>
Sub-clause (iv) of clause (23C) of section 10	03	Charitable purposes
Sub-clause (v) of clause (23C) of section 10	04	Public Religious purposes
Sub-clause (vi) of clause (23C) of section 10	05	Educational purposes
Sub-clause (via) of clause (23C) of section 10	06	Hospital

**Timeline:** Form needs to be submitted within **THREE months** from the **first day of April, 2021.**

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**FRESH REGISTRATION OF 10(23C)**

**Clause (iv) of first proviso to clause (23C) of section 10 –**

*“in any other case, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought,*

and the said fund or trust or institution or university or other educational institution or hospital or other medical institution is approved under the second proviso”

**Inference:**

Since the sub clause specifies “in any other case” it implies provisional registration which are applicable in cases where:

- (i) the trust (trust incorporated for Charitable purposes, Public Religious purposes, Educational purposes, Hospital) may be a newly incorporated trust (or)
- (ii) the trust (trust incorporated for Charitable purposes, Public Religious purposes, Educational purposes, Hospital) may be incorporated but since it’s total income is below the exemption limit there might not be a necessity for applying for 10(23C) registration.

In such cases, need to select:

**CODE 07 TO 10 OF FORM 10A – REFERS TO FRESH REGISTRATION OF S.10(23C)**

For applicants covered under	Code as per Form 10A	Purpose of incorporation of trust
Sub-clause (iv) of clause (23C) of section 10	07	Charitable purposes
Sub-clause (v) of clause (23C) of section 10	08	Public Religious purposes
Sub-clause (vi) of clause (23C) of section 10	09	Educational purposes
Sub-clause (via) of clause (23C) of section 10	10	Hospital

**Timeline:** Form needs to be submitted within **At least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration.**

Clarity for the same has been given in sub rule 7 of Rule 2C

*“In case of an application made under clause (iv) of first proviso to clause (23C) of section 10 during previous year beginning on 1st day of April, 2021, the provisional approval shall be effective from the assessment year beginning on 1st day of April, 2022”*

It simply denotes that if application is made during FY 20-21, the provisional registration shall be effective from FY 21-22 itself (as it’s mentioned it shall be effective from the AY 22-23)

- Due to amendments of section , **ONLY ONE APPLICATION** can be made either **under Section 12A or Section 10(23C).**
- It is not mandatory to apply for both Section 12A and Section 10(23C).
- As of now, there is no option for revision of Form 10A if filed incorrectly.
- According to Rule 2BC if the aggregate annual is Rs. 1,00,00,000/- the trust covered under sub-clauses (iiiad) and (iiiiae) of clause (23C) of section 10 need not file Form 10A for claiming exemption benefits. (Bare Act reference given at end)

**RENEWAL OF 80G**

**Clause (i) of first proviso to sub-section (5) of section 80G –**

*“where the institution or fund is approved under clause (vi) [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020], within three months from the 1st day of April, 2021” (Doubt: But it is Second proviso in Bare Act)*

**Inference:**



Under clause (vi) the following context is present *“in relation to donations made after the 31st day of March, 1992, the institution or fund is for the time being”*

Deriving from the sub clause text we can infer that if the trust has an approved 80G application in hand then, the following code needs to be selected:

**CODE 11 OF FORM 10A – REFERS TO RENEWAL OF 80G**

**Timeline:** Form needs to be submitted within **THREE months** from the **first day of April, 2021.**

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### **FRESH REGISTRATION OF 80G**

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

*“in any other case, at least one month prior to commencement of the previous year relevant to the assessment year from which the said approval is sought”*

**Inference:**

Since the sub clause specifies *“in any other case”* it implies provisional registration which are applicable in cases where:

- (i) the trust may be a newly incorporated trust (or)
- (ii) the trust may be incorporated but has not applied for 80G as it may not had collected donations.

In such cases, need to select:

**CODE 12 OF FORM 10A – REFERS TO FRESH REGISTRATION OF 80G**

**Timeline:** Form needs to be submitted within **At least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration.**

Clarity for the same has been given in sub rule 7 of Rule- 11AA

*“In case of an application made under clause (iv) of first proviso to sub-section(5) of section 80G, the provisional approval shall be effective from date of order, as referred to in sub- rule (5)”*

It simply denotes that if application is made during FY 20-21, the provisional registration shall be effective from FY 21-22 itself (as it’s mentioned it shall be effective from the AY 22-23)

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## **SECTION 10 – Incomes not included in total income (No need of filing Form 10A)**

**Bare Act:**

**10.** In computing the total income of a previous year of any person, **any income falling within any of the following clauses shall not be included—**

\*\*\*\*\*

**(21)** any income of a research association for the time being approved for the purpose of clause (ii) or clause (iii) of sub-section (1) of section 35

**(23C)** any income received by any person on behalf of—

\*\*\*\*\*

**Group I:**

**Financed by Government:**

(iiiab) **any university or other educational institution** existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially **financed by the Government;** or

(iiiac) **any hospital** or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, and which is wholly or substantially **financed by the Government**

**Group II:**

**Self financed institutions (Not exceeding Rs. 1 crore as under vide rule 2BC):**

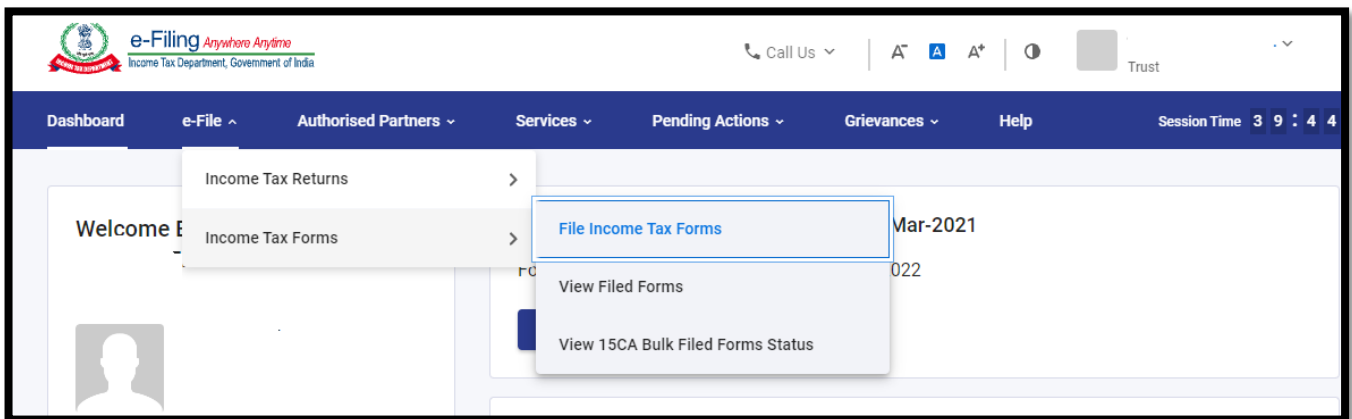
(iiid) any university or other educational institution existing solely for educational purposes and not for purposes of profit if the aggregate annual [receipts of such university or educational institution do not exceed the amount of annual receipts as may be prescribed]; or

(iiiie) any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, if the aggregate annual [receipts of such hospital or institution do not exceed the amount of annual receipts as may be prescribed]; or]

**Procedure for filing of Form 10A (Both 12A/ 10(23C) and 80G)**

**Step 1:** After logging to the Trust portal using the credentials

**Click** → e-File → Income Tax Forms → File Income Tax Reforms



**Step 2 :** After logging to the Trust portal using the credentials

**Search “10A” in search toolbar** → Persons not dependent on any Source of Income (Source of Income not relevant) → Click on **“File Now”**

Dashboard > Income-tax Forms

Please verify and update your profile details, specifically address, pincode, country, email, mobile (applicable for all users) and principal contact (applicable for non-individual users) to avoid any validation error or failure during submission. [My Profile](#)

## File Income Tax Forms

10A



Persons with Business/Professional Income

Persons not dependent on any Source of Income(Source of Income not relevant) ✓

### Tax Exemptions and Reliefs

Form 10A

Application for registration or provisional registration or intimatio... [Read More](#)

[File Now](#)

[< Back](#)

**Step 3 :** After logging to the Trust portal using the credentials  
**Search “10A” in search toolbar** → Persons not dependent on any Source of Income (Source of Income not relevant) → Click on **“File Now”**.  
**Select AY 21-22** and Click on Let’s Get started.

The screenshot shows the e-Filing portal interface for Form 10A. The title is "Application for registration or provisional registration or intimation or approval or provisional approval u/s 12A/10(23C)/80G/35 [Form No. 10A]". Below the title, there is a note: "Application for registration or provisional registration or intimation or approval or provisional approval. This form is in compliance with rule 17A/11AA/2C/SCA." A red asterisk indicates mandatory fields. The form contains the following fields: PAN (ABCTS1072P), Submission Mode (Online), Filing Type (Original), and Assessment Year (A.Y.) with a dropdown menu. A "Continue" button is located at the bottom right, and a "Back" button is at the bottom left.

The screenshot shows the e-Filing portal interface for Form 10A. The title is "Application for registration or provisional registration or intimation or approval or provisional approval u/s 12A/10(23C)/80G/35 [Form No. 10A]". Below the title, there is a note: "Application for registration or provisional registration or intimation or approval or provisional approval. This form is in compliance with rule 17A/11AA/2C/SCA." To the right of the text is an illustration of a person standing next to a large smartphone displaying a form. At the bottom left, there is a "Back" button, and at the bottom center, there is a "Let's Get Started" button.

The following details are to be filed:

## Application for registration or provisional registration or intimation or approval or provisional approval u/s

**12A/10(23C)/80G/35 [Form No. 10A]**

Application for registration or provisional registration or intimation or approval or provisional approval. This form is in compliance with rule 17A/11AA/2C/5CA.

### Provide details for each section

<b>Incorporation/constitution details</b> Includes Name,PAN, Address	Provide details >
<b>Other registrations details</b> Details of Registration such as relevant law/portal, registration no. etc.	Provide details >
<b>Details of Key Persons</b> Details of Directors, Principal Officers, Managers etc.	Provide details >
<b>Details of Assets and Liabilities</b> Includes details of long term liabilities, amount of corpus fund, Investments etc.	Provide details >
<b>Income Details</b> Details from Grant received from Government etc.	Provide details >
<b>Religious activities details</b> Details of religious activities such as Expenditure of religious nature, Income etc.	Provide details
<b>Verification</b> Declaration and Verification	Provide details >
<b>Attachments</b> Please attach the required documents	Provide details >

### Step 4 : Incorporation/constitution detail:

Includes Name, PAN, Address and the **Main field "Section Code"**

## Incorporation/constitution details

Includes Name,PAN, Address

\* Indicates mandatory fields

1. PAN Name Address

Note: To update contact details, visit [My Profile](#) .

2. Section Code \*

3. Nature of Activities \*

- Charitable
- Religious
- Religious cum charitable

4. Type of Constitution \*

- Trust
- Society
- Company
- Others

4a. Whether the applicant is established under an instrument? \*

- Yes  No

4b. Date of Incorporation/Creation/Registration \*

5. Objects of the Applicant \*

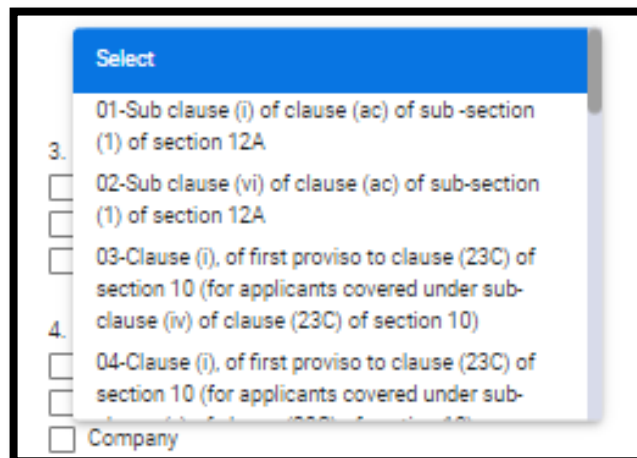
- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

6. Whether the trust deed contains clause that the trust is irrevocable? \*

- Yes  No

Cancel

Save



Then need to fill the following general fields like:

**Point 3:** Nature of Activities: Charitable/Religious/Religious cum charitable

**Point 4:** Type of Constitution: Trust/Society/Company/Others

**Point 4a:** Whether the applicant is established under an instrument?\* Yes/No

**Generally it's Yes,** if so

- Date of Incorporation/Creation/Registration

- Registration or Incorporation Number
- Authority Granting Registration/Incorporation

**Point 4b:** Date of Incorporation/Creation/Registration\*

**Point 5:** Objects of the Applicant: (Determines the Section code)

- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

**Point 6:** Whether the trust deed contains clause that the trust is irrevocable?\* Yes/No  
**Always Yes** but still look on to the clause in the trust deed.

**Step 5 : Other registrations details:**

**Point 7:** Details of Registration under FCRA, If yes, the following details:

- Relevant Law/Portal\*
- Registration No.\*
- Date of Registration\*
- Authority Granting Registration\*
- Date from which registration is effective\*
- Application for registration made in the past has been rejected

**Point 8:** Application for registration made in the past has been rejected – “No” in majority cases

**Point 9:** Whether claiming exemption under clause 21 of section 10 of the Income-tax Act  
 Clause 21 of section 10 of the Income-tax Act refers to “any income of a scientific research association for the time being approved for the purpose of clause (ii) of sub-section (1) of section 35”

The screenshot shows a web form titled "Other registrations details" with the subtitle "Details of Registration such as relevant law/portal, registration no. etc." and a note "\* Indicates mandatory fields".

Question 7: "Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?\*" with radio buttons for "Yes" and "No". Below it is a "+ Add Details" button.

Question 8a: "Whether any application for registration made by the applicant in the past has been rejected?\*" with radio buttons for "Yes" and "No".

Question 8b: "Whether claiming exemption under clause 21 of section 10 of the Income-tax Act?\*" with radio buttons for "Yes" and "No".

At the bottom of the form are "Cancel" and "Save" buttons.

**Step 6 : Other registrations details:**

Details of Directors, Principal Officers, Managers etc. needs to be mentioned.

Dashboard > Income-tax Forms > Form 10A

### Details of Key Persons

Details of Directors, Principal Officers, Managers etc. \* Indicates mandatory fields

9c. Details of all the Author (s)/ Founder (s)/ Sector (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ Shareholders holding 2% or more of shareholding / Office Bearer (s) as on the date of application. \*

**Add Detail**

Name \*  Relation \*

Percentage of shareholding in case of shareholder(s) \*  ID Code \*

Name of the Unique Identifier \*  Unique Identification Number \*

Mobile number \*  Email Address \*

**Address**

Country \*

Flat / Door / Building \*  Road / Street / Block / Sector

PIN Code \*

Post Office \*  Area / Locality \*

District \*  State \*

9d. In case if any of persons (as mentioned in row 9c) is not an individual then provide the following details of the natural persons who are beneficial owners (2% or more) of such person as on the date of application. \*

### Step 7 : Details of Assets and Liabilities:

Includes details of long term liabilities, amount of corpus fund, Investments etc.

If **RENEWAL** clause has been selected then

Point 10: Had return of income been filed for the last assessment year for which the due date has expired? **WILL BE AUTOMATICALLY BE SELECTED AS "YES"**

Dashboard > Income-tax Forms > Form 10A

### Details of Assets and Liabilities

Includes details of long term liabilities, amount of corpus fund, Investments etc. \* Indicates mandatory fields

10. Has return of income been filed for the last assessment year for which the due date has expired? \*

Yes  No

If **FRESH REGISTRATION** clause has been selected then the following information has to be filed:

11.	Corpus
12.	Funds/reserves and surplus other than corpus
13.	Long term liabilities



14.	Other liabilities
Total 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
Total Assets	

10. Has return of income been filed for the last assessment year for which the due date has expired? \*

Yes  No

11. Corpus \*

₹

12. Funds/reserves and surplus other than corpus \*

₹

13. Long term liabilities \*

₹

14. Other liabilities \*

₹

Total 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 \*

₹

Total Assets

₹

Cancel Save

### Step 8 : Details of Assets and Liabilities:

Details from Grant received from Government etc. Income pertaining to Grants by way of application only needs to be specified.

**Step 9 : Religious activities details:**

Details of religious activities such as Expenditure of religious nature, Income etc.

**Step 10 : Verification**

Declaration and Verification

**Step 11 : Attachments**

Self-certified copy of the instrument creating the trust or establishing the institution	Self-certified copy of <b>Registered Trust deed</b>
Self-certified copy of the document evidencing the creation of the trust, or establishment of the institution*	

Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be*	
Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered	Self-certified copy of FCRA
Self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be*	Self-certified copy of existing order
Where the trust or institution has been in existence during any year or years prior to the financial year in which the application for registration is made, Self-certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up*	Self-certified copy of <b>Financials of preceding 3 FY</b>

For FCRA registration first DARPAN ID needs to be created by signing up in <https://ngodarpan.gov.in/>

On receiving Darpan Id, FCRA application has to be submitted through [https://fcraonline.nic.in/home/fcra\\_onlineform.aspx](https://fcraonline.nic.in/home/fcra_onlineform.aspx) (**Scan for quick access →**)



FC-3A - Application for FCRA Registration (For existing Trust)

FC-3B - Application for FCRA Prior Permission (For newly incorporated trust)

For newly incorporated trust it is advisable to first apply for FCRA Prior Permission and then proceed for Form 10A submission.

**Final Step:**

Once submitted the application shall be disposed by Principal Commissioner of Income Tax/ Commissioner of Income Tax by way of order under **FORM NO. 10AC**

**The order will be intimated through mail or can be downloaded from**

Dashboard → e-File → Income Tax Forms → View Filed Forms

