

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

Incorporation/constitution details	1	PAN	<table border="1" style="display: inline-table; border-collapse: collapse;"> <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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																										
	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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
4c	Registration or Incorporation Number	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																											
4d	Authority Granting Registration/Incorporation																												
5	Objects of the applicant																												
Other registrations	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.	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																										
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7e	Date from which registration is effective	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>																											
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: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100%;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Relation</th> <th>Percentage of shareholding in case of shareholder</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Mobile number</th> <th>E-mail address</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address									
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2 ¹ 9b	<i>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 per cent. or more) of such person as on the date of application:</i> <table border="1" style="display: inline-table; border-collapse: collapse; width: 100%;"> <thead> <tr> <th>S.No</th> <th>Name</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Non-Individual person(as mentioned in row 9a) in which the beneficial ownership held</th> <th>Percentage of beneficial ownership]</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										S.No	Name	Unique Identification Number	ID code	Address	Non-Individual person(as mentioned in row 9a) in which the beneficial ownership held	Percentage of beneficial ownership]												
S.No	Name	Unique Identification Number	ID code	Address	Non-Individual person(as mentioned in row 9a) in which the beneficial ownership held	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																											

1. Inserted by the Income-tax (Sixth Amendment) Rules, 2021, w.e.f. **1-4-2021**.
2. Substituted by the Income-tax (Fourteenth Amendment) Rules, 2022, w.e.f. **9-5-2022**.

	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			
Assets and liabilities	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"/>
		The details in row 17 to 25 are to be provided as on date of application (amount in rupees) :						
	17	Corpus	<input type="text"/>	18	Funds/reserves and surplus other than corpus	<input type="text"/>		
	19	Long term liabilities	<input type="text"/>	20	Other liabilities	<input type="text"/>		
				³ [20a	Total Liabilities	<input type="text"/>		
	21	Land and Building	<input type="text"/>	22	Other fixed assets	<input type="text"/>		
	23	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11					<input type="text"/>	
	24	Investments/deposits other than mentioned in row number 17 above					<input type="text"/>	
25	Other assets <input type="text"/>							
³ [25a	Total Assets	<input type="text"/>]				

11
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3. Inserted by the Income-tax (Fourteenth Amendment) Rules, 2022, w.e.f. ;/7/4244.

Income details	4[26	<i>Income received in three previous years immediately preceding the previous year in which application is made:</i>				
		<i>Previous Year</i>	<i>Grants received from Central or State Government</i>	<i>Grants received from Companies under Corporate Social Responsibility</i>	<i>Other Specific Grants</i>	<i>Other income</i>
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

5[Notes to fill Form No. 10AB]

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- One of the following should be selected in row number 2:

1	Sub clause (ii) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (iii) of clause (ac) of sub-section (1) of section 12A	02
3	Sub clause (iv) of clause (ac) of sub -section (1) of section 12A	03
4	Sub clause (v) of clause (ac) of sub-section (1) of section 12A	04
5	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	05
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	06
7	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	07
8	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	08
9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	09
10	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	10
11	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	11
12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	12
13	Clause (ii) of first proviso to sub-section (5) of section 80G	13
14	Clause (iii) of first proviso to sub-section (5) of section 80G	14

- If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

- 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

- Answer to question in row number 7 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA Act, 2010(42 of 2010). Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

4. Substituted by the Income-tax (Fourteenth Amendment) Rules, 2022, w.e.f. 9-5-2022.

5. Substituted for "Instructions to fill Form No. 10AB" by the Income-tax (Fourteenth Amendment) Rules, 2022, w.e.f. 9-5-2022.

Relevant Law/Portal	Mandatory/Non-mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
Registration u/s 80G of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration with number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

7. For row number 9a, column "Relation", one or more of the following shall be selected:

- a. Author
- b. Founder
- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director
- h. Shareholders holding 5% or more of shareholding
- i. Office Bearer (s)

8. In row 9a and 9b, in the column, unique identification number, the following should be filled:

- a. If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

- b. If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country	3

where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

9. In row no 10, in column "Nature of activity", one of the following needs to be selected:
 - a. School
 - b. College
 - c. University
 - d. Hospital
 - e. Yoga institute
 - f. religious places
 - g. any other institution
10. In row no 11 and 12, in the column "nature of business", business code should be filled.
11. If applicant selects code 13 or 14 in row 2 then row number 27a and 27b are to be filled.
12. The following documents are required to be attached:
 - i. where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
 - ii. where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
 - iii. 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;
 - iv. self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
 - v. self-certified copy of existing order granting registration or approval under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be;
 - vi. self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be, if any;
 - vii. where the applicant 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 applicant 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;
 - viii. where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant 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 such business undertaking 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 and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
 - ix. where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant 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 such business 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 and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
 - x. self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 4 in row number 2; and
 - xi. note on the activities of the trust or institution or fund.]