

Checklist for Renewal of 12A & 80G Certificate for NPO/Trusts

In view of the recent amendments in the provisions of The Income Tax Act, 1961, all the companies and trusts having registration u/s 12A & 80G are required to get themselves registered afresh by filing Form No. 10A on the IT portal. The form has to be furnished electronically by way of digital signature or through electronic verification code, whichever applicable along with the following documents. **Companies/Trusts have to register within the window of 3 months i.e. 1st April, 2021 to 30th June, 2021.**

On receipt of the application an order granting registration in Form No. 10AC shall be passed and a sixteen digit Unique Registration Number shall be issued. The registration will be valid for a period of 5 years. Thereafter to continue registration again companies/trust have to submit necessary form/documents 6 months before the end of said 5 years.

Following papers/documents are required for registration.

1. Certified copy of PAN.
2. Certified copy of Memorandum of Association, Article of Association in case of companies & trust deed in case of trusts.
3. Certified copy of certificate of incorporation from ROC or copy of Registration Certificate in respect of registration with Charity Commissioner or under Indian Public Trust Act or under the Maharashtra Society Registration Act whichever applicable.
4. If registered under Foreign Contribution (Regulation) Act, 2010, then certified copy of the registration certificate.
5. If objects of the company/trust modified, then certified copy of deed of modification.
6. Certified copy of last 3 years audited annual accounts.
7. Certified copies of existing order granting exemption u/s 12A or u/s 12AB, as the case may be
8. Certified copy of certificate for exemption u/s 80G.
9. In case of a company, list of promoter, shareholders, directors & treasurer & In case of a trust, list of trustees, settlor, founder & treasurer along with the copies of the following documents

***Certified copy refers to copy certified by any one of the director/trustee.**

- Name along with designation
- Percentage of shareholding(Only in case of company)
- E-mail ID
- Aadhar card
- PAN card
- Address

10. Note on welfare activities carried out.

Also details of the following items in the Books of Accounts of the Trust/Company as on date of application is required to be reported;

Corpus	<input type="text"/>	Funds/Reserves and surplus other than Corpus	<input type="text"/>
Long Term Liabilities	<input type="text"/>	Other Liabilities(Current liability)	<input type="text"/>
Land and Building	<input type="text"/>	Other Fixed assets(movable assets like Furniture and equipment)	<input type="text"/>
Investments / deposits made in to one or more of the forms or modes specified in sub-section (5) of section 11 (FD / RD / Saving Account etc)			<input type="text"/>
Investments/deposits other than mentioned in above row.			<input type="text"/>
Other Assets	<input type="text"/>		

Income received in 3 previous years immediately preceding the previous year in which application is made.

Financial Year	Grants received from Central or State Government	Grants received from Companies under Corporate social Responsibility	Other specific Grants	Other Income	Total
2020-21					
2019-20					
2018-19					

Whether the fund or the institution has incurred any expenditure of religious nature.

Yes

No

If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:

Sr. No	Financial Year	Total Income	Expenditure of religious nature	Percentage of Total income
1	2020-21			
2	2019-20			
3	2018-19			

14 April 2020

Disclaimer:

The information contained in this write up is to provide a general guidance to the intended user. The information is based on our interpretation of various prevailing laws, rules, regulations, pronouncements as on date mentioned below. The information should not be used as a substitute for specific consultations. The information has been provided in simplified manner for general reference of the public which can lead to interpretation not intended under law. Hence, we recommend that professional advice is sought before taking any action on specific issues before entering into any investment or financial obligation based on this Content.

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