



Arthayan Bizfinmart private limited

Requirements for 12A & 80G registration of Income Tax Act -1961

It is mandatory for a trust to get the registration under Section 12AA of the Income-tax Act, 1961 so as to claim exemption under Section 11 and also required to obtain certification under section 80-G of Income Tax Act then donors of that NGO can claim exemption from Income Tax. Earlier it was not one time registration and trust were required to get 80G Certificate renewed after validity period.

A trust is required to apply for registration in Form No. 10A

The documents which are required to be furnished along with application Form No. 10A are as follows:

- (a) Where the trust is created, or the institution is established, under an Instrument, self-certified copy of the instrument creating the trust or establishing the institution;
- (b) Where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution;
- (c) 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;
- (d) self-certified copy of the documents evidencing adoption or modification of the objects, if any;
- (e) 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; note on the activities of the trust or institution;
- (f) self-certified copy of existing order granting registration under [section 12A](#) or [Section 12AA](#), as the case may be; and
- (g) self-certified copy of order of rejection of application for grant of registration under [section 12A](#) or [Section 12AA](#), as the case may be, if any.



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Along with following Documents also required for registration u/s 12A AND 80G:

1. Dully filled in Form – 10A for registration u/s 12A registration;
2. Dully filled in Form – 10G for registration u/s 80G registration;
3. Registration Certificate and MOA /Trust Deed (two copies – self attested by NGO head);
4. NOC from Landlord (where registered office is situated);
5. Self certified copy of PAN card of NGO;
6. Electricity Bill / House tax Receipt /Water Bill (photocopy);
7. Evidence of welfare activities carried out & Progress Report since inception or last 3 years along with note on activities of the Trust/Institution.
8. Books of Accounts, Balance Sheet & ITR (if any), since inception or last 3years;
9. List of donors along with their address and PAN;
10. List of governing body board of trustees members with their contact details;
11. Deed for verification Original RC and MOA /Trust;
12. Authority letter in favor of NGO Factory;
13. Any other document/ affidavit / undertaking information asked by the Income Tax department.


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Additional Documents required –

1. List of trustees/directors of the trust/Company.
 - a. Name of Trustees/ Director
 - b. Address
 - c. KYC documents. –PAN , Aadhar
 - d. Contact number
 - e. Mail Id

2. Type of Trust/Institution –
 - a. Charitable
 - b. Religious

3. Object of the Trust –
 - a. Religious
 - b. Education
 - c. Relief of the Poor
 - d. Medical Relief
 - e. Yoga
 - f. Prevention of Monuments or places or object of Artistic or Historic Interest
 - g. Prevention of Environment (including watersheds, forest and wild life)
 - h. Advancement of other objects of general public utility. Please specify the same if it is not covered in above objects.

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4. Give the details if already applied for 12A & 80G registration & application was rejected by Income tax department.
 - a. Order No.
 - b. Order Date.
 - c. Authority who passed the Order.
5. Whether Trust /institution is registered under FCRA 2010 if yes then give the registration number & date of registration.
6. Resolution copy for Application to 12AA & 80G of the Income Tax Act-1961.
7. Income tax login registration details if already registered in Income Tax website.
8. Digital signature of directors.

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