**REGISTRATION U/S 12A/ 80G**

Income Tax Department vide Notification No. 19/2021 dated 26th March 2021 has prescribed the procedure for re-registration of trust u/s 10(23C)/ 12A/ 80G of the Income Tax Act, 1961.

All existing trusts registered u/s 10(23C)/ 12A/80G have to re- register with the IT Department.

**Important points are as under:**

1) Re-registration u/s 80G/12A has to be done in Form No. 10A. (It seems that application for registration u/s 12A and 80G will have to be done separately. The clarification will be needed from the department in this regard as the application form is same for both the registrations.)

2) The registration has to be done within a period of 3 months from 1st April 2021, i.e. upto 30-06-2021.

3) The registration shall be valid for a period of 5 years.

4) The subsequent registration at the end of 5 years shall be done in Form 10AB.

5) Details to be furnished with re-registration:

- i) Certified copy of trust deed.
- ii) Certificate of Registrar of Companies / Society Registration /Public Trust.
- iii) FCRA Registration certificate, if registered.
- iv) Old registration Certificate u/s 12A/ 80G.
- v) Audited Accounts of last 3 years.
- vi) Notes on the activities of the trust / institution.

**Furnishing of the statement u/s 80G**

From F.Y. 2021-22, every trust / institution registered u/s 80G shall have to furnish a statement of donations based on which the deduction will be available to the donors.

**The important points are as under:**

1) The details of donations have to be furnished in Form No. 10BD annually, on or before 31st May of the subsequent financial year (e.g. The statement for F.Y. 2021-22 will have to be furnished on or before 31-05-2022)

2) Following information shall be required to be furnished in the statement (Form 10BD) :

- i) PAN / Aadhaar Number of the donor.
- ii) If PAN / Aadhaar is not available then either the passport No. / Elector's photo identity / Driving License/ Ration Card/ Tax Payer identification Number where the person resides.
- iii) Type of donation i.e. Corpus / Specific Grant/ Others.
- iv) Mode of receipt – Cash/ Kind/ Electronic modes including Account Payee Cheque / Others.
- v) After furnishing Form 10BD, every donor should be furnished a certificate in Form 10BE on or before 31st May of the subsequent financial year.
- vi) The certificate in Form 10BE to be given to the donor will be available for download from the website of the Income tax Department after furnishing of Form 10BD.

**Note – It is important to maintain a complete record of all donors including PAN and address from 1-4-2021**