

| Sl. No. | Document Required                             | Remarks                                                                                                                          |
|---------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 3.      | Registration certificate                      | Self-certified copy issued by ROC / Registrar of Firms & Societies / Registrar of Public Trusts, as applicable                   |
| 4.      | FCRA Registration Certificate                 | Self-certified copy, if registered under FCRA, 2010                                                                              |
| 5.      | Order of rejection / cancellation             | Self-certified copy of rejection or cancellation under relevant provisions of IT Act, 1961 or IT Act, 2025                       |
| 6.      | Annual Accounts (up to 3 preceding tax years) | Required, if applicant existed in earlier years and return of income not filed for last tax year; NIL declaration if no accounts |
| 7.      | Note on proposed activities                   | Brief write-up on proposed activities of the applicant                                                                           |

## 6 Key Features of New Form and Benefits to the Stakeholders:

| Sl. No. | Key Features of New Form                                                                                                                                                | Benefits to Stakeholders                                                                                                  |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 1.      | The overall Form No. 104 has been substantially simplified and its length significantly reduced.                                                                        | Shorter and simpler form minimizes effort and time involved in filing Form No. 104, especially for first-time applicants. |
| 2.      | Details of assets and liabilities have been removed from the main form and are now required only to be uploaded where the applicant has not filed the return of income. | This will avoid unnecessary disclosures for applicants and will ease the compliance procedure.                            |



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Form No. 104

| Sl. No. | Key Features of New Form                                                                                                                                  | Benefits to Stakeholders                                                       |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 3.      | Requirement to provide break-up of total income and details of religious expenditure for past three tax years have been completely removed from the form. | Leaner form with fewer data points enables quicker processing of applications. |

## 7 Key benefits of new simplified Form:

### Significant Ease for New NPOs:

**Form No. 104** has been substantially simplified, making it easier for newly formed non-profit organizations to obtain automatic provisional registration or approval.

### Reduced Initial Compliance:

Detailed information relating to assets, liabilities, income break-ups, and religious expenditure has been removed from the main Form, reducing the reporting requirements at the entry stage.

### Risk-based Information Collection:

Asset and liability details are now sought only in cases where the applicant has not filed a return of income, reflecting a more targeted and pragmatic approach.

### Faster and Smoother Registration Process:

Overall simplification of **Form No. 104** will expedite processing, reduce errors, and encourage voluntary compliance.

### Smart, Technology-Enabled Filing:

Auto-population of taxpayer details reduces manual effort and errors.



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Form No. 104

## 8 QR Code of “Samvaad” session:

For the benefit of the Stakeholders, the QR code of the link to the “Samvaad” session with the officer involved in drafting of the new Form, is given at the bottom of the brochure. This may be referred to for detailed discussion on the **Form No. 104** (erstwhile Form No. 10A).



QR Code of Samvaad Session on Form 104



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Disclaimer: This brochure should not be construed as an exhaustive statement of the law. For details, reference should always be made to the relevant provisions in the Acts and the Rules



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Form No. 104



Income Tax Department  
Central Board of Direct Taxes



Form No. 104  
(Erstwhile Form No. 10A)



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March, 2026

**NEW INCOME TAX FORMS:  
A USER FRIENDLY HANDBOOK**  
**Form No. 104**  
**(Erstwhile Form No. 10A)**

**BACKGROUND:**

The Income Tax Department has introduced simplified tax forms under the Income-tax Act, 2025, with effect from April 1, 2026. The new Forms use simpler language, standardized pre-filled formats, and technology-driven processes to reduce errors and facilitate compliance.

As part of the "Taxpayer Information Series," we have selected frequently used Forms or those Forms that have undergone significant business process re-engineering. This brochure focuses on **Form No. 104** (erstwhile Form No. 10A) which is to be filed by any non-profit organization specified in section 332 of the Income-tax Act, 2025 seeking provisional registration or provisional approval.



**2 Purpose of Form No. 104:**

**Form No. 104** is a common application form for,-

- » Any non-profit organization seeking provisional registration under section 332(3) (Table: Sl. No. 1) of the Income-tax Act, 2025 for claiming benefits applicable to registered non-profit organizations under the Act, or
- » Any registered non-profit organization or any regimental Fund or Non-public Fund established by the armed forces of the Union, referred to in Schedule VII (Table: Sl. No. 1) of the Act, seeking provisional approval for the donors so that the donations received by the registered non-profit organization or the funds, become eligible for deduction under section 133(1)(b)(ii) of the Income-tax Act, 2025.



**3 Who should file:**

**Form No. 104** is required to be furnished electronically to Commissioner of Income Tax (CPC) from the e-filing portal for the following applicants:-

**Category 1:**

Any Non-profit organizations referred to in section 332(1) of the Income-tax Act, 2025, whose activities have not commenced and which were not previously registered under section 332 of the Act or section 12A, 12AA, 12AB or 10(23C) of the Income-tax Act, 1961, applying for registration to avail benefits under the Act, subject to provisional registration or incorporation in India for charitable or religious purposes and holding property for the benefit of general public under an irrevocable trust.

**Category 2:**

Any Registered non-profit organizations or Regimental Fund or Non-Public Funds of the union armed forces of the Union armed forces (Schedule VII, Sl. No. 1), whose activities have not commenced, applying for provisional approval under section 354(2) so that donations received become eligible for deduction under section 133(1)(b)(ii) of the Income-tax Act, 2025.

**4 Structure of new Form No. 104 as per Income Tax Rules, 2026:**

| Sl. No. | Structure of Form No. 104     | Summary of Information Required                                                                                                                                                                                                         |
|---------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Part A – Personal Information | Name, PAN and address of the applicant                                                                                                                                                                                                  |
| 2.      | Part B – Other Information    | General and regulatory information                                                                                                                                                                                                      |
| 3.      | Opening Qualifying Questions  | Whether established under an instrument and whether trust deed is irrevocable<br>Whether any past application for registration/approval was rejected<br>Whether public religious expenditure exceeds 5% of total income in any tax year |



| Sl. No. | Structure of Form No. 104                   | Summary of Information Required                                                                                              |
|---------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 4.      | Details of Incorporation / Constitution     | Type of application (provisional/regular/both), nature of applicant, nature of activities, incorporation details and objects |
| 5.      | Details of Existing Registration / Approval | Existing registrations under Income-tax Act, 1961 / Income-tax Act, 2025 or any other law                                    |
| 6.      | Details of Office Bearers                   | Name, relationship with applicant, shareholding (>5%), unique ID, address, mobile number and email                           |
| 7.      | Beneficial Ownership Details                | Details of ultimate beneficial owner where office bearer is not an individual (name, ID, address, % ownership)               |
| 8.      | Return of Income Filing Status              | Whether return of income was filed for the last tax year                                                                     |

| Time limit for furnishing application                                        | Validity of Registration/approval                                               |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| At any time during the tax year beginning from which registration is sought. | Three tax years commencing from the tax year in which such application is made. |

**5 What are the documents required to file the Form No. 104?**

| Sl. No. | Document Required                           | Remarks                                                 |
|---------|---------------------------------------------|---------------------------------------------------------|
| 1.      | Instrument of creation (Trust Deed, etc.)   | Self-certified copy, if created under an instrument     |
| 2.      | Document evidencing creation/ establishment | Self-certified copy, if not created under an instrument |

