

4 Key Features of New Form and Benefits to the Stakeholders:

Sl. No.	Key Features of New Form	Benefits to Stakeholders
1.	A smart unified Form No. 112 structured with conditional logic that dynamically enables or disables schedules based on type of organization.	It will provide a clear system validation and user guidance to ensure smooth transition from legacy Forms.
2.	The revised and simplified smart Form enables system-driven prefill of data from ITR with validation and reconciliation checks.	This will minimize errors and mismatches leading to ease in compliance for taxpayers and auditors.

5 Key benefits of new simplified Form:

Introduction of a Unified and Simplified Audit Form:

Form No. 112 replaces the erstwhile Forms 10B and 10BB, introducing a single, smart, and unified audit form for registered non-profit organisations to simplify compliances.

Technology-Driven, Error-Reduced Filing Experience:

The new **Form No. 112** is pre-filled with ITR data, uses standardized formats, and incorporates system validations, significantly reducing manual errors, mismatches, grievances, and litigation.

Dynamic and Structured Form Design Based on Organisation Size:

Based on the responses to queries in Part A and Part B, the form dynamically adapts schedules and reporting requirements based on whether the non-profit organisation is classified as small or large, ensuring relevance and ease of filing. Sample compliance requirements for small registered non profit organisations.



Smart, Technology-Enabled Filing

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

6 QR Code of "Samvaad" session:

For the benefit of the Auditors, the QR codes 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. 112** (erstwhile Form Nos. 10B and 10BB).



QR Code of Samvad Session on Form 112



Directorate of Income Tax

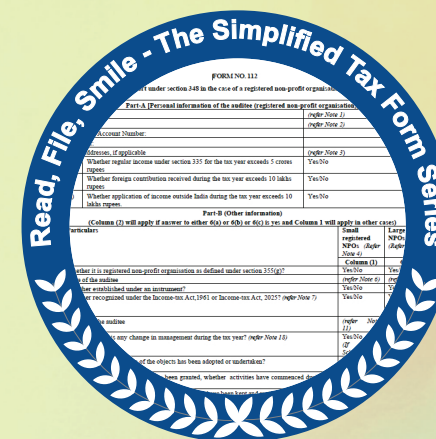
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Disclaimer: This brochure should not be construed as an exhaustive statement of the law. For details, reference should always be made to the relevant provisions in the Acts and the Rules



Income Tax Department Central Board of Direct Taxes



Form No. 112 (Erstwhile Form Nos. 10B & 10BB)



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March, 2026

**NEW INCOME TAX FORMS:
A USER FRIENDLY HANDBOOK
Form No. 112
(Erstwhile Form Nos. 10B & 10BB)**

BACKGROUND:

The Income Tax Department has introduced simplified tax forms under the Income-tax Act, 2025, effective 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. 112** (erstwhile Form Nos. 10B & 10BB) which is a report of audit of the accounts of a registered non-profit organisation. With over **2.25 lakh** Forms filed annually, simplifying this form aims to ease compliance for all stakeholders.



1 Purpose of Form No. 112:

Form No. 112 is an annual report of audit of the accounts of a registered non-profit organization, for a tax year, which is required to be furnished electronically/digitally under section 348 of the Income-tax Act, 2025.



2 Who should file:

Any **registered non-profit organisation** whose total income, without giving effect to the provisions of Chapter XVII-B of the Income-tax Act, 2025, exceeds the maximum amount which is not chargeable to income-tax in any tax year shall get the accounts for that tax year audited by an accountant and shall furnish a report of such audited income for the tax year electronically in **Form No. 112** on the e-filing Portal.



3 Structure of Form No. 112 as per Income Tax Rules, 2026:

Audit report shall be duly signed and verified by a Chartered Accountant

Report shall contain following:

- (i) Part-A- Personal information of the registered NPO
- (ii) Part-B - Other Information
- (iii) Schedules
- (iv) Verification by the Chartered Accountant
- (v) Notes to the Form

Based on response in Part-A in respect of regular income, foreign contribution received and application of income outside India during the tax year, the small and large registered non-profit organisations shall fill respective entries in Part-B and corresponding schedules.

NPO having foreign contribution and application on any part of income outside India upto ₹10 Lakh shall file the field required for smaller NPO (total income upto ₹5 crore).

Periodicity of filing this form is :

Frequency	Covered	Due Date for Filing
Annual	Tax-Year	On or before 30 th September of the year following such tax year

