

FORM 110 – Online Application to be furnished in respect of amendment in respect of amount accumulated/set-apart in respect of a tax-year

Purpose:

FORM No.110 is an application to be furnished digitally/electronically/manually seeking approval for the proposed amendment to the original purpose for which the amount accumulated/ set-apart was accumulated/set-apart for a particular tax-year.

Who Should File:

Any registered non-profit organisation opting to amend the purpose of accumulation/set-apart of any particular tax-year from the original purpose stated in Form-109 filed in respect of such amount accumulated/set-apart.

The application in FORM No. 110 is required to be furnished electronically on the e-filing portal.

Frequency & Due Dates:

Frequency	Covered	Due Date for Filing
As per Requirement	NA	Prior to expiry of time period as per Form-109 for the accumulation of income

Structure of FORM No.110:

- Details of Form-109 filed in respect of which the amendment to the objects is proposed
- Details of proposed amendment to the objects

Filing Count:

NIL as New Form 110 being introduced

What is the process flow of filing FORM 110?

The process flow includes following steps

1. Furnishing details of amount unapplied, out of the total amount accumulated/set-apart as per Form-108 filed
2. Furnishing details of proposed amendment and reasons seeking such amendment
3. Furnishing of an Undertaking

Outcome of Processed FORM 110:

The application shall be forwarded to/ received by the respective jurisdictional AO for the purpose of taking a decision in respect of such application filed and pass an order in new prescribed ITNS Form u/s 342(6).

Brief note on broad or qualitative changes proposed:

NIL as it's a NEW FORM 110 prescribed

Challenges and Solutions:

It's a new form prescribed for the purpose of registered non-profit organisation seeking change of purpose of accumulation/set-set-apart. The form has been tried to be simpler yet grasping required details for the purpose of decision making by the AO.

An ITNS form also has been designed separately for the decision by AO on the given application.

Common Changes made across Forms:

1. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.