

## **Form 113– Statement of particulars to be furnished in respect of donations received by a registered non-profit organisation in accordance with section 354(1)(e) & 354(1)(f) of the Income Tax Act,2025(The Act)**

### **Purpose:**

Form 113 is a statement for furnishing the particulars of donations received by the registered non-profit organisation during the tax-year.

### **Who Should File:**

Any registered non-profit organisation receiving donations over a period of tax-year.

The application in Form 113 is required to be furnished electronically on the e-filing portal.

### **Frequency & Due Dates:**

<b>Frequency</b>	<b>Covered</b>	<b>Due Date for Filing</b>
Multiple times	Reporting Period	Before 31 <sup>st</sup> May of the tax year following the tax year in which donations are received

### **Structure of Form 113:**

- **Part-A:** Details of reporting person ie the registered non-profit organisation receiving voluntary donation for the reporting period.
- **Part-B:** Details of donors and donations received during the reporting period

### **Filing Count:**

On average, **0.56 lakh** Form No 10BD( now Form No.113) were filed each year over the past five years.

### **What is the process flow of filing Form 113?**

The process flow includes following steps

1. Furnishing details of Particulars of reporting person of the registered non-profit organisation receiving the voluntary donation;
2. Furnishing details of donors and donations received during the reporting period of the tax-year

### **Outcome of Processed Form 113:**

Donor may

- (i) claim such reported voluntary donations in the return of income filed subsequently
- (ii) generate certificate/acknowledgement of such donation in Form-114 upon successful filing and processing of Form-113

Registered non-profit organisation may

(i) enable generation of certificate/acknowledgement of donation in Form-114 upon successful filing and processing of Form-113

**Brief note on broad or qualitative changes proposed:**

Simplification of already existing form in alignment with the Act

**Challenges and Solutions:**

**NA**

**Common Changes made across Forms:**

1. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
2. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
3. Form-10BD (now Form No.113) was earlier also prescribed for the purpose of section 10(21) r.w.s. 35 of the IT Act,1961. However, since new set of Rules are being drafted for section 35 as per the relevant section in the Act, the present Form-113 and 114 are drafted for the purpose of 80G of the IT Act,1961 or 354(1) of the Act only.