

Form 114 – Certificate of donation u/s 354(1)(g) of the Income Tax Act, 2025 (the Act)

Purpose:

Form 114 is an acknowledgement/certificate for the donor in respect of donations given to a registered non-profit organisation who has filed Form-113 in respect of such donations.

Who Should File:

This form-114 shall get Generated upon due filing and processing of Form-113

Frequency & Due Dates:

Frequency	Covered	Due Date for Filing
NA	NA	NA

Structure of Form 114:

- **Part-A:** Donee Information which is registered non-profit organisation to whom the voluntary donations have been given
- **Part-B:** Donor information who has given such voluntary donation

Filing Count:

NA

What is the process flow of filing Form 114?

The process flow includes following steps

1. The registered non-profit organisation receives donations and furnishes the particulars of such donation received and respective donor in Form-113;
2. Upon successful processing of such Form-113 filed, the donor receives/may generate a certificate of such donation made in the form of Form-114

Outcome of Processed Form 114:

It is an acknowledgement/ certificate for having made donations to the registered non-profit organisation during a given reporting period.

Brief note on broad or qualitative changes proposed:

Simplification of already existing form in alignment with the Act

Challenges and Solutions:

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. Present Form-114 is drafted only for the purpose of 80G of the IT Act,1961 or 354(1) of the Act only and has omitted earlier reference to donations u/s 10(21) r.w.s. 35 of the IT Act,1961 and section 45 of the Act as separate Rules are being drafted for the purpose of these sections