

# **FN 110– Frequently Asked Questions**

## **Application for change of purpose of accumulation or setting apart of income under section 342(5) of the Income-tax Act, 2025**

<b>Name of form as per I.T. Rules, 1962</b>	<b>NA</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>FN 110</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>NA</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>342(5)</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>NA</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>RN 186</b>

### **1: What is FN 110 ?**

**Ans:** FN 110 is an application to be furnished digitally/electronically seeking approval for the proposed amendment to the original purpose, as mentioned in FN 109 filed, for which the amount of income was accumulated/set-apart for a particular tax-year.

### **2: Who should file FN 110?**

**Ans:** 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 FN 109 filed is required to file FN 110

### **3: Is FN 110 mandatory?**

**Ans:** FN 110 is mandatory for those registered non-profit organisation who are opting to amend the purpose of accumulation/set-apart of any particular tax-year from the original purpose stated in FN 109 filed

### **4: What is the time limit for filing FN 110?**

**Ans:** FN 110 is required to be filed as per the requirement whenever a change purpose of accumulation or set-apart is opted.

**5: Where can I file FN 110 and to which authority is it required to be furnished to ?**

**Ans:** FN 110 is required to be furnished electronically to Commissioner of Income Tax (CPC) on the e-filing portal and the same shall be made available to the jurisdictional Officer for approving or declining the application for change of purpose so proposed in FN 110.

**6 : What happens after I file FN 110 ?**

**Ans:** Upon successful filing of FN 110 and its subsequent acceptance by the jurisdictional Officer in FN 111, the registered non-profit organisation may utilize the amount so accumulated or set-apart towards the amended purpose as approved.

**7: Can I edit FN 110 after submission?**

**Ans:** No. Once FN 110 is submitted, it **cannot be edited**. Ensure all details are correct before submission.

**8: While filling Part A of FN 110, can I leave PAN blank?**

**Ans:** A valid PAN is mandatory for all applicants filling the form and FN 110 cannot be filed in absence of PAN.

**9: Can FN 110 be filed offline?**

**Ans:** No. FN 110 can only be submitted **online** through the Income Tax e-Filing portal.

**10: Why is FN 110 important?**

**Ans:** FN 110 is an important application to be made for making amendment to the purpose of utilizing the amount accumulated/ set-apart in FN 109.