

Form 113 & 114– Frequently Asked Questions

Statement or Correction statement and certificate of donation under section 354(1) of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	10BD 10BE	Name of form as per I.T. Rules, 2026	FN 113 FN 114
Corresponding section of I.T. Act, 1961	clause (viii) and clause (ix) of sub-section (5) of section 80G or under sub-section (1A) of section 35	Corresponding section of I.T. Act, 2025	354(1)
Corresponding Rule of I.T. Rules, 1962	18AB	Corresponding Rule of I.T. Rules, 2026	RN 190(2) RN 190(7)

1: What is FN 113 and FN 114?

Ans: FN 113 is a statement for furnishing the particulars of donations received by the registered non-profit organization(donee) during the tax-year whereas FN 114 is an acknowledgement/certificate for the donor in respect of donations given to such donee in respect of donations paid

2: Who should file FN 113?

Ans: Any registered non-profit organization(donee) receiving donations over a period of tax-year.

3: Is FN 113 mandatory?

Ans: FN 113 is mandatorily required to be filed and verified in accordance with section 354(1)(e) of the IT Act,2025 by the registered non-profit organization (donee) who is in receipt of voluntary donations

4: What is the time limit for filing FN 113 and issue of certificate in FN 114?

Ans: FN113 is required to be filed before 31st May immediately following the end of the tax year so that the certificate of donation in FN 114 may be issued by the given date.

5: Where can I file FN 113 and to which authority is it required to be furnished to ?

Ans: FN 113 is required to be furnished electronically to Commissioner of Income Tax (CPC) on the e-filing portal.

6 : What happens after I file FN 113 ?

Ans: Upon successful filing of FN 113 and upon generation/receipt of certificate on FN 114, the donor may claim exemption on account of such reported voluntary donations in the return of income filed subsequently

7: Can I edit FN 113 after submission?

Ans: Yes. Once FN 113 is submitted, a correction statement may be filed. However, a revised FN 114 may have to be issued to the donor. Further, multiple FN 113 may be filed spread over different reporting periods.

8: While filling Part A of FN 113, can I leave PAN blank?

Ans: A valid PAN is mandatory for all applicants filling the form and FN 113 cannot be filed in absence of PAN.

9: Can FN 113 be filed offline?

Ans: No. FN 113 can only be submitted **online** through the Income Tax e-Filing portal.

10: Why are FN 113 and FN 114 important?

Ans: FN 113 and FN 114 are important as they help **verify donation claims** and allow donors to **claim tax deductions correctly**.