

Form 180 – Frequently Asked Questions

Form of a application for grant of approval to an employee welfare fund, as referred to in Schedule VII [Table: Sl. No. 2] of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 9	Name of form as per I.T. Rules, 2026	180
Corresponding section of I.T. Act, 1961	10(23AAA)	Corresponding section of I.T. Act, 2025	11(3) read with Schedule VII [Table: Sl. No. 2]
Corresponding Rule of I.T. Rules, 1962	16C	Corresponding Rule of I.T. Rules, 2026	286

1: What is Form 180 ?

Ans: Form 180 is prescribed for making an application by an employee welfare fund (*i.e. a fund established for notified purposes for the welfare of employees or their dependents*) to seek approval of the competent authority (*i.e. the Principal CIT/CIT having jurisdiction*). Such fund is required to be constituted as a Trust, with the employees being members thereof. This approval grants the fund a pass-through status under the Income-tax Act, meaning that income generated by the fund can be passed to the investors/members without the fund itself being taxed, subject to specific conditions.

2: Who should file Form 180?

Ans: Any Employee Welfare Trust seeking approval of the fund, or renewal thereof, is required to make an application in Form 180 to the Principal CIT/CIT having jurisdiction over the area or territory in which the account of the fund are kept. The form must be verified by the Trustee / Principal Officer of the Fund.

3: Where and how the Form 180 is required to be filed?

Ans: The Form 180 shall be filed on e-filing portal. The form shall be furnished electronically either under digital signature or through electronic verification code verified by the Trustee/Principal Officer of the Fund.

4: What is the time limit for filing Form 180?

Ans: The time limit for filing Form 180 has **not been prescribed** in the Income-tax Act, 2025, or in the Rules made thereunder. However, it is advisable to file the Form 180 at least **six months prior** to the commencement of the tax year from which the approval of the fund is sought to be made effective. In cases of renewal, the Form 180 should preferably be filed at least **six months prior** to the expiry of the period of the existing approval of the fund.

5: What documents are required to file Form 180?

Ans: The following documents may be required while filing Form 180, -

- A copy of instrument of trust evidencing the formation of the fund.
- Notes on activities of the fund for the period since its inception or during the last three years, whichever is less.
- Copies of accounts of the fund for the period since its inception or during the last three years, whichever is less.
- Copy of existing approval order (if any), in cases where renewal has been sought.
- Copy of rejection order, in cases where any application has been rejected in past.

6. Is Form 180 mandatory?

Ans: Form 180 is optional. It is filed only if the Employee Welfare Fund intends to seek approval of the fund, or renewal thereof, from the competent authority.

7: Can I edit Form 180 after submission?

Ans: No. Once Form 180 is submitted after verification, and acknowledgment is generated, it **cannot be edited**. Please ensure that all details are correct before submission.

8: Do I need to attach any document with the Form 180?

Ans: The following documents are mandatory to be attached, as required at Serial Number 16 (Part B) of the Form 180, -

- AnnexureA1 - A copy of instrument of trust evidencing the formation of the fund
- AnnexureA2- Notes on activities of the fund for the period since its inception or during the last three years, whichever is less
- AnnexureA3 - Copies of accounts of the fund for the period since its inception or during the last three years, whichever is less

9: While filling Part A, can I leave any field blank?

Ans:

- PAN of the applicant Trust/fund is mandatory.
- An updated Email address and Mobile number would ensure faster communication and verification; therefore it is recommended to provide it.

10: What if the fund does not have a PAN?

Ans: Form 180 cannot be submitted without a valid PAN of the Trust/fund, as also valid PAN of the employer organization.

11: Can Form 180 be filed offline?

Ans: No. Form 180 can only be submitted **online** through the Income Tax e-Filing portal.

12: Why is Form 180 important?

Ans: Filing of an application in Form 180 is mandatory for getting approval of the Employee Welfare Fund from the competent authority. Such approval confers the benefit of tax exemption on the fund, in respect of any income received by the fund, subject to fulfillment of certain conditions.

13. Whether a fund set up for welfare of retired employees can seek approval by filing Form 180?

Ans. No. A fund set up for notified purposes, for the welfare of serving employees or their dependents only, is eligible to seek approval of the competent authority for claim of exemption.