

FN 181– Frequently Asked Questions

Audit report under under RN 289(1) in the case of electoral trust

Name of form as per I.T. Rules, 1962	10BC	Name of form as per I.T. Rules, 2026	FN 181
Corresponding section of I.T. Act, 1961	13B	Corresponding section of I.T. Act, 2025	Schedule VIII [Table: Sl. No. 2]
Corresponding Rule of I.T. Rules, 1962	17CA	Corresponding Rule of I.T. Rules, 2026	RN 289(1)

1: What is FN 181 ?

Ans: FN 181 is an audit report required to be furnished digitally/electronically in the case of an electoral trust as defined in Schedule-VIII[Table Sl.No.2] of the IT Act,2025 whose income in the form of voluntary contribution received is not required to be included in the total income of such electoral trust.

2: Who should file FN 181?

Ans: Every electoral trust shall get its books of account audited by an accountant as defined in section 2(1) of the Income Tax Act,2025 who furnish an audit report in FN 181, along with the particulars forming part of its Annexure, electronically to the Commissioner of Income Tax (CPC) on the e-filing portal.

3: Is FN 181 mandatory?

Ans: FN 181 is an audit report mandatorily to be furnished by an accountant in respect of an electoral trust who opts to claim such reported voluntary contribution ,received as income, not to be included in the total income of such trust

4: What is the time limit for filing FN 181?

Ans: FN 181 is required to be filed on or before the due date of filing of return of income u/s 263(1).

5: Where can I file FN 181 and to which authority is it required to be furnished to ?

Ans: FN 181 is required to be furnished electronically to Commissioner of Income Tax (CPC) on the e-filing portal.

6 : What happens after I file FN 181 ?

Ans: Upon successful filing of FN 181, the electoral trust may claim such reported voluntary contribution, received as income, not to be included in the total income of such trust in the return of income filed subject to the provisions of the Act and Rules

7: Can I edit FN 181 after submission?

Ans: No. Once FN 181 is submitted, it **cannot be edited**. Ensure all details are correct before submission.

8: While filling Part A of FN 181, can I leave PAN blank?

Ans: A valid PAN is mandatory for all applicants filling the form and FN 181 cannot be filed in absence of PAN.

9: Can FN 181 be filed offline?

Ans: No. FN 181 can only be submitted **online** through the Income Tax e-Filing portal.

10: Why is FN 181 important?

Ans: FN 181 is an audit report for claiming reported voluntary contribution as not included in the total income of the electoral trust,