

**FORM NO. 109**

[See rule 185]

**Statement of accumulation or setting apart of income under section 342(1)**

| Part A: Particulars of the Applicant |  |   |                             |                                |                                 |   |                                  |  |
|--------------------------------------|--|---|-----------------------------|--------------------------------|---------------------------------|---|----------------------------------|--|
| 1.                                   | Name:  |   |                             |                                |                                 |   | <i>(refer Note 1)</i>            |  |
| 2.                                   | Address:   |   |                             |                                |                                 |   | <i>(refer Note 2)</i>            |  |
| 3.                                   | Permanent Account Number (PAN):  |   |                             |                                |                                 |   |                                  |  |
| 4.                                   | E-mail Id:   |   |                             |                                |                                 |   |                                  |  |
| 5.                                   | Contact Number:  |   |                             |                                |                                 |   | Country Code                     | Country Code   |
|                                      |  |   |                             |                                |                                 |   |                                  |  |
| 6.                                   | Tax Year:  |   |                             |                                |                                 |   |                                  |  |
| Part B: Details of Accumulation      |  |   |                             |                                |                                 |   |                                  |  |
| 7.                                   | Accumulation for the tax year:   |   |                             |                                |                                 |   |                                  |  |
|                                      | Sl. No.  | Purpose for which amount is being accumulated     | Amount of accumulation      | Period of Accumulation         |                                 | Date of resolution passed by Trustee/Governing Body/ Managing Committee |                                  |  |
|                                      |  |   |                             | Starting tax year              | Ending tax year                 |   |                                  |  |
|                                      |  |   |                             |                                |                                 |   |                                  |  |
| 8.                                   | Status of Accumulation for preceding tax years:                                |   |                             |                                |                                 |   |                                  |  |
|                                      | Sl. No.  | Tax Year of accumulation<br><i>(refer Note 3)</i> | Date of filing Form No. 109 | Amount accumulated             | Tax Year upto which accumulated | Amount applied up to the end of the current tax year                    | Amount remaining for application | Amount of accumulation treated as specified income as per section 337 (Table: Sl. No. 8) |
|                                      | 1.   |   |                             |                                |                                 |   |                                  |  |
| 2.                                   | <i>(Repeat, if required)</i>   |   |                             |                                |                                 |   |                                  |  |
| 9.                                   | Non-application of accumulated income due to order or injunction of any court: |   |                             |                                |                                 |   |                                  |  |
|                                      | Sl. No.  | Tax year of accumulation                          | Amount of accumulation      | Tax Year(s) of non-application |                                 | Details of order or injunction by the Court                             |                                  |  |
|                                      | 1.   |   |                             |                                |                                 |   |                                  |  |
| 2.                                   | <i>(Repeat, if required)</i>   |   |                             |                                |                                 |   |                                  |  |

Place:  
Date:

Signature:  
Name:  
Designation:

**Notes:**

1. The name shall include full name of the Applicant being registered non-profit organisation.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 8), the data is to be filled in separate row for each of the tax years of accumulation.
4. This form is to be applied to the Assessing Officer and should be signed by a trustee/ principal officer.
5. For the purpose of this form the term accumulation means accumulation or setting apart of regular income.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.