

FORM NO. 104**[See rule 181(1)]****Application for provisional registration or provisional approval**

Part A: Particulars of the Applicant								
1.	Name:						(refer Note 1)	
2.	Address:						(refer Note 2)	
3.	Permanent Account Number (PAN):							
4.	E-mail Id:							
5.	Contact Number:						Country Code	Number
							(drop down)	
Part B: Other Information								
I. Basic Details								
6.	Application for (refer Note 3):						(select Section Code)	
7.	Whether the activities have commenced (refer Note 4):						Yes/No	
8.	Whether trust is irrevocable (as per the trust deed) (refer Note 5):						Yes/No	
9.	Whether any application for registration/approval made by the Applicant in the past has been rejected:						Yes/No	
10.	Whether the Applicant has incurred expenditure of religious nature exceeding 5 % of total income in any tax year:						Yes/No	
II. Incorporation / Constitution Details								
11.	Nature of Applicant						(refer note 6)	
12.	Nature of activities (refer note 7) (select one)						(i) Charitable (ii) Public Religious (iii) Public Religious and Charitable	
13.	Whether the Applicant is formed under an instrument? (refer Note 8)						Yes/No	
14.	If Yes in Sl. No. 13, provide details of formation as below (refer Note 8):							
	Date of Formation			Unique Number		Authority granting Unique Number		
15.	Objects of the Applicant (refer note 9):						(select one or more)	
16.	Specify the charitable purpose, if advancement of any other objects of general public utility is selected in Sl. No. 15:							
III. Recognition (registration, approval or notification) Details								
17.	Whether recognised under any law, other than the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal) or Income-tax Act, 2025 (30 of 2025):						Yes/No	
18.	If Yes in Sl. No. 17, details of recognition under such law (refer Note 10):							
	Sl. No.	Relevant law/ Portal	Date of recognition	Date from which the recognition is effective	Unique recognition number	Recognising Authority		
	1.							
2.	(Repeat, if required)							
IV. Office Bearers Details								
19.	Details of all the Author(s) / Founder(s) / Settlor(s) / Trustee(s) / Members of society / Members of the Governing Council / Director(s) / Shareholders holding 5% or more of shareholding/ Office Bearer(s) as on the date of application:							
	Sl. No.	Name	Relation with Applicant (refer Note 11)	Unique Identification Number (refer Note 12)	ID Code (refer Note 12)	Address	Contact Number	E-mail Id
	A	B	C	D	E	F	G	H
	1.							
	2.	(Repeat, if						

		<i>required</i>					
20.	In case if any of persons (as mentioned in Sl. No. 19) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:						
	Sl. No.	Name of the person not being a natural person in Sl. No. 19	Name of the beneficial owner	Unique Identification Number (<i>refer Note 12</i>)	ID Code (<i>refer Note 12</i>)	Address	Percentage of beneficial ownership
	A	B	C	D	E	F	G
	1.						
	2.	<i>(Repeat, if required)</i>					
V. Return Details							
21.	Has return of income been filed for the last tax year for which the due date has expired						Yes/No
VI. Attachments							
22.	Other details to be provided as separate enclosure:						<i>(attach as per Note 13)</i>

Undertaking

I _____, holding PAN _____, affirm that I am filing this form in my capacity as _____ (designation) and that I am duly authorized and competent to file this form and verify it. I hereby declare that the details given in the form are true and correct to the best of my knowledge and belief. The Applicant (through me) undertakes to communicate forthwith that any alteration in the terms of the non-profit organisation (trust/society/non-profit company), or in the rules governing the Institution, made at any time hereafter shall be communicated to the relevant authority in the Income Tax Department forthwith. I further undertake that I am applying for provisional registration or provisional approval and the activities of the _____ (Name of the Applicant) having PAN _____ have not commenced on or before the date of making this application.

Place:

Signature:

Date:

Name:

Designation:

Notes:

- The name shall include full name of the Applicant being non-profit organisation or fund.
- The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
- In Part B (Sl. No. 6), —
(a) for “Section code”, select any one of the following: —

Sl. No.	Application made under	Particulars	Section Code
(I)	section 332(3) (Table: Sl. No. 1)	Provisional registration where the activities have not commenced	01
(II)	section 354(2) (Table: Sl. No. 1)	Provisional Approval where the activities have not commenced for the purposes of section 133(1)(b)(ii).	02
(III)	Both (I) and (II)		03

(b) If Yes is selected in Part B (Sl. No. 8), then application under section 354(2) [Table: Sl. No. 1] is not allowed. Accordingly, code 02 shall be disabled.

- In Part B (Sl. No. 7), if the activities have commenced as on the date of application, this form is not applicable. In such case, Form No. 105 is required to be filled.
- In No is selected in Part B (Sl. No. 8), then the application for provisional registration or approval cannot be made as per the provisions of section 332(2)(b).

6. In Part B (Sl. No. 11), —

(a) for “Nature of Applicant”, select any of the following codes: —

Sl. No.	Section	Particulars	Code
1.	332(1)(a)	Public trust	01
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860 (21 of 1860), or under any law in force in India	02
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 (18 of 2013) or the companies registered under section 25 of the Companies Act, 1956 (1 of 1956) and deemed to have been registered in pursuance of section 465(2)(g) of the Companies Act, 2013 (18 of 2013)	03
4.	332(1)(d)	a University established by law or any other educational institution affiliated thereto or recognised by the Government	04
5.	332(1)(e)	an institution financed wholly or in part by the Government or a local authority	05
6.	332(1)(f)	Any person as referred to in Schedule III [Table: Sl. No. 27 to 29 and 36] and in Schedule VII [Table: Sl. No. 10 to 19 and 42]	06
7.	332(1)(g)	Any person notified by the Board under section 332(1)(g)	07
8.	354(1)	A registered non-profit organisation or a person referred to in Schedule VII [Table: Sl. No. 1] i.e. any regimental fund or non-public fund established by the armed forces of the Union	08

(b) if code 06 is selected in Note 6(a), select from the following codes: —

Sl. No.	Reference Schedule	Particulars	Code
1.	Schedule III [Table: Sl. No. 27 to 29]	Specified Investor Protection Fund	09
2.	Schedule III [Table: Sl. No. 36] or Schedule VII [Table: Sl. No. 42]	Specified body or authority or Board or Trust or Commission	10
3.	Schedule VII [Table: Sl. No. 10 to 16]	Specified fund or foundation or kosh	11
4.	Schedule VII [Table: Sl. No. 17 to 19]	Specified university, hospital or other institution	12

(c) if code 09 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule III	Particulars	Code
1.	27	any Investor Protection Fund set up by recognised stock exchanges in India, either jointly or separately	13
2.	28	Any Investor Protection Fund set up by commodity exchanges in India, either jointly or separately	14
3.	29	Any Investor Protection Fund set up as per the regulations by a depository.	15

(d) if code 10 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Schedule	Category	Code
1.	Schedule III [Table: Sl. No. 36]	A body or authority or Board or Trust or Commission (by whatever name called), or a class thereof, other than those covered under Schedule VII (Table: Sl. No. 42)	16
2.	Schedule VII [Table: Sl. No. 42]	Any body or authority or Board or Trust or Commission, not being a company, which has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, — (a) dealing with and satisfying the need for housing accommodation; (b) planning, development or improvement of cities, towns and villages; (c) regulating, or regulating and developing, any activity for the benefit of the general public; or	17

		(d) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created.	
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(e) if code 11 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	10	The Prime Minister's National Relief Fund or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	18
2.	11	The Prime Minister's Fund (Promotion of Folk Art).	19
3.	12	The Prime Minister's Aid to Students Fund.	20
4.	13	The National Foundation for Communal Harmony	21
5.	14	The Swachh Bharat Kosh, set up by the Central Government	22
6.	15	The Clean Ganga Fund set up by the Central Government	23
7.	16	The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in section 133(1)(a)(xv).	24

(f) if code 12 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	17	Any University or other educational institution wholly or substantially financed by the Government.	25
2.	18	Any hospital or other institution wholly or substantially financed by the Government.	26
3.	19(a)	Any University or other educational Institution whose aggregate annual receipts does not exceed five crore rupees	27
4.	19(b)	Any hospital or other institution whose aggregate annual receipts does not exceed five crore rupees	28

7. In Part B (Sl. No. 12), the option "Public Religious" shall not be applicable if code 02 has been selected in Part B (Sl. No. 6).

8. In Part B (Sl. No. 13 and 14), —

- (a) "formation" means incorporation, creation or registration under the statute in which Applicant is formed such as Companies Act, 2013 (18 of 2013), the Society Registration Act, 1860 (21 of 1860) or the Indian Trust Act, 1882 (2 of 1882);
- (b) "Unique number" shall mean registration number under the respective laws (as referred in (a)) such as Corporate Identification Number (CIN) under the Companies Act, 2013 (18 of 2013).

9. In Part B (Sl. No. 15), select any one or more of the following objects, if "Charitable" or "Public Religious and Charitable" is selected in Part B (Sl. No. 12): —

(I)	Relief of poor
(II)	Education
(III)	Medical relief
(IV)	Yoga
(V)	Preservation of Environment (including watersheds, forests and wildlife)
(VI)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(VII)	Advancement of any other objects of general public utility

10. In Part B (Sl. No. 18), select any one or more of the following options: —

(I)	Registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)
(II)	Registration under Securities and Exchange Board of India Act, 1992 (15 of 1992)
(III)	Registration on DARPAN portal of Niti Aayog
(IV)	Recognised under any other law, specify

11. In Part B (Sl. No. 19 (column C)), in column "Relation with the Applicant", select one or more from the following: —

(I)	Author
(II)	Authorised signatory

(III)	Chief Executive Officer
(IV)	Chief Financial Officer
(V)	Director
(VI)	Founder
(VII)	Manager
(VIII)	Managing director
(IX)	Members of society
(X)	Members of the Governing Council
(XI)	Office Bearer
(XII)	Person Competent to verify
(XIII)	Principal Officer
(XIV)	Principal Secretary
(XV)	Representative Assessee
(XVI)	Secretary
(XVII)	Settlor
(XVIII)	Shareholders holding 5 per cent. or more of shareholding
(XIX)	Trustee
(XX)	Any other Principal Officer, specify

12. In Part B (Sl. Nos. 19 (column D and E) and 20 (column D and E)), “Unique Identification Number” means, —

(a) where PAN is available: —

Type of Identification	ID Code
PAN	1

(b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector’s photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

13. With respect to Part B (Sl. No. 22), following details shall be provided as annexures, namely: —

An- nex- ure	Particulars
A-1	Self-certified copy of the trust deed.
A-2	Where the Applicant is created, or is established, under an instrument, self-certified copy of the instrument.
A-3	Where the Applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the Applicant.
A-4	Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be.
A-5	Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the Applicant is registered under such Act.
A-6	Self-certified copy of order of rejection of application for grant of registration or approval, or cancellation of registration or approval, as the case may be, under- (i) section 10(23)(iv) or (v) or (vi) or (via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal); (ii) section 332(7) of the Income-tax Act, 2025 (30 of 2025); or (iii) section 354(3) of the Income-tax Act, 2025 (30 of 2025).
A-7	Where No is selected in Part B (Sl. No. 21) and where the Applicant has been in existence during any tax year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of the Applicant for the 3 preceding years. (If there are no audited annual accounts of the Applicant for any of the last three years then attach self-certified NIL declaration for each year separately).
A-8	Detailed note on the proposed activities of the Applicant.

14. Some of the information in the form would be pre-filled to the extent possible.