

(iv) after the form 10BC, the following Forms shall be inserted, namely: -

“FORM No. 10BD

(See rule 18AB)

[e-Form]

Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961

Part A

Details of the reporting person reporting the donations											
1	PAN <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>1</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>	A	B	C	D	E	1	2	3	4	F
A	B	C	D	E	1	2	3	4	F		
2	Reporting period <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>-</td><td>Y</td><td>Y</td> </tr> </table>	Y	Y	Y	Y	-	Y	Y			
Y	Y	Y	Y	-	Y	Y					

Part B

Details of the donors and donations

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)
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I _____, son/daughter of _____, hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the particulars submitted, made at any time hereafter. I further declare that I am filing this form in my capacity as _____ (designation) having Permanent Account Number (PAN) _____ and that I am competent to file this form and verify it.

Signature

Instructions to fill the form:

1. Multiple form 10BD may be filed by the same reporting person, as per the procedures laid down by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.
2. The address and contact details of the reporting person filing the statement, as per the latest Income Tax Return filed by the reporting person, will be displayed on the screen and if there is a change, the reporting person will be provided an option to change the details.
3. In section code, the section under which donor is allowed to claim deduction for the donation needs to be filled out of the following options:
 - a) Section 80G
 - b) Section 35(1)(ia)
 - c) Section 35(1)(ii)
 - d) Section 35(1)(iii)
4. In “Unique identification number of the donor”, one of the following shall be filled:
 - a. If PAN or Aadhaar number is available, one of that should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

- b. If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

5. In "Donation type", one of the following needs to be selected:

- a) Corpus
b) Specific grant
c) Others

6. In "Mode of receipt", one of the following needs to be selected:

a)	Cash
b)	Kind
c)	Electronic modes including account payee cheque/draft
d)	Others

7. In case of a donor which have given donations, which are eligible under different sections or which are of different types or in different modes, separate rows should be filled for each such combination.

FORM NO. 10BE

(See rule 18AB)

Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961

Donee	1	PAN of the reporting person	A B C D E 1 2 3 4 F										
	2	Name of the reporting person											
	3	Address of the reporting person											
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)											
	5	Date of approval/Notification											
Donor and donations	6	Unique Identification Number	PAN	A B C D E 1 2 3 4 F									
			Aadhaar										
			Other										
	7	Name of Donor											
	8	Address of Donor											
	9	Amount of donation received											
	10	Financial year in which such donation was received											
11	Type of donation	Corpus <input type="checkbox"/> Specific grants <input type="checkbox"/> Others <input type="checkbox"/>											
12	Section under which donation is eligible for deduction	Section 80G(5)(vi) <input type="checkbox"/> Section 35(1)(ii) <input type="checkbox"/> Section 35(1)(ia) <input type="checkbox"/> Section 35(1)(iii) <input type="checkbox"/>											

VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as _____ and I am also competent to issue this certificate. I am holding permanent account number _____.

Date:

Signature:";

(iv) Form No. 56 shall be omitted.

[Notification No. 19/2021/ F. No. 370142/4/2021-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E) dated 26th March, 1962 and were last amended vide notification number G.S.R 194(E) dated 16th March, 2021.