


Notes to Form 10B

1. Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act shall be referred as "auditee" in this form.
2. Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form.
3. *In serial number 6, provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA.
4. **In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registration/provisional registration or approval or provisional approval or notification which are valid during the previous year should be provided, however where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided).

S. no	Section	Code
1	Clause (a) of sub-section (1) of section 12AB of the Act	1
2	Clause (b) of sub-section (1) of section 12AB of the Act	2
3	Clause (c) of sub-section (1) of section 12AB of the Act	3
4	Clause (i) of second proviso to clause (23C) of section 10 of the Act	4
5	Clause (ii) of second proviso to clause (23C) of section 10 of the Act	5
6	Clause (iii) of second proviso to clause (23C) of section 10 of the Act	6
7	Clause (ii) of sub-section (1) of Section 35 of the Act	7
8	Clause (ia) of sub-section (1) of Section 35 of the Act	8
9	Clause (iii) of sub-section (1) of Section 35 of the Act	9
10	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
11	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11
12	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
13	any other, please specify	13

5. #In row 10(a), in column (2) for relation one or more of the following codes shall be selected

S. no	Section	Code
1	Author	1
2	Founder	2
3	Settlor	3
4	Trustee	4
5	Members of society	5
6	Members of the Governing Council	6
7	Director	7
8	Shareholders holding 5% or more of shareholding	8
9	Office Bearer (s)	9
10	Others	10

6. ##In serial number 10(a), in column (5), and in serial number 10(b), in column (4) for ID code, the following should be filled:

1. If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

2. If neither PAN or Aadhar 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

7. \$ In serial number 11, for the objects of the auditee, one or more of the following options shall be selected:

S.no	Object	Code
1	Religious	1
2	Relief of poor	2
3	Education	3
4	Medical relief	4
5	Yoga	5
6	Preservation of Environment (including watersheds, forests and wildlife)	6
7	Preservation of Monuments or Places or Objects of Artistic or Historic interest	7
8	Advancement of any other objects of general public utility	8

8. \$\$In serial number 14(ii), in column (2) one or more of the codes shall be selected:

S.No	Nature of books of account or other document as provided in rule 17AA	Code
1.	Cash book	1.
2.	Ledger	2.
3.	Journal	3.
4.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4.
5.	Original bills wherever issued to the person and receipts in respect of payments made by the person	5.
6.	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6.
7.	Books of account, as referred in Serial No 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	7.

8.	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred in sub-section (4) of section 11 of the Act	8.
9.	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9.
10.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	10.
11.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	11.
12.	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	12.
13.	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v) ;	13.
14.	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	14.
15.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	15.
16.	Record of properties as per rule 17AA(1)(d)(viii);	16.
17.	Record of specified persons as per rule 17AA(1)(d)(ix);	17.
18.	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	18.

9. ^In serial number 17 (ii)(c) and 18(ii)(c) upload the Balance Sheet, Profit and Loss Account and Audit Report in Form 3CA or 3CB as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.

10. + Electronic Modes shall be the following modes referred in rule 6AABA of the Income-tax Rules, 1962:

- Credit Card;*
- Debit Card;*
- Net Banking;*
- IMPS (Immediate Payment Service);*
- UPI (Unified Payment Interface);*
- RTGS (Real Time Gross Settlement);*
- NEFT (National Electronic Funds Transfer); and*
- BHIM (Bharat Interface for Money) Aadhar Pay;*

11. ^^In serial number 41, select one or more of the following codes for specified person:

S.no	Nature of person	Code
1.	the author of the trust or the founder of the institution;	1.
2.	any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	2.
3.	where such author, founder or person is a Hindu undivided family, a member of the family;	3.
4.	any trustee of the trust or manager (by whatever name called) of the institution;	4.
5.	any relative of any such author, founder, person, member, trustee or manager as aforesaid;	5.

6.	any concern in which any of the persons referred above have a substantial interest.	6.
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12. Particulars in Schedule 269ST need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated the 3rd July, 2017;

