12A and 80G registration documents checklist (sections 332 and 354, Forms 104 and 105)

Tick each document group once it is ready for the Income-tax e-Filing portal.

Document group	What to keep ready	Ready	Checked by
Organisation PAN	Active PAN, exact name and the organisation’s e-Filing profile	☐	
Governing instrument	Trust deed, society memorandum and rules, or Section 8 MoA and AOA, with amendments	☐	
Registration certificate	Certificate from the Registrar, Charity Commissioner or MCA, as applicable	☐	
Governing body and signatory	Trustees, members or directors and the person authorised to verify by DSC or EVC	☐	
Objects and activities	Objects with amendments, activity notes and honest commencement dates	☐	
Accounts	Available accounts and audit reports for the periods the form asks for	☐	
Bank and other particulars	Bank account, assets and liabilities, and other details the portal prompts for	☐	
Earlier orders	Old 12A/12AA/12AB or 80G orders, notices and pending acknowledgements	☐	
FCRA details	Only if the NGO holds FCRA registration or prior permission	☐	

Which form to examine

Situation	Form to examine
New organisation, activities not yet started, no earlier registration	Form 104: provisional registration and/or approval
Activities started, provisional status due for conversion, renewal or change of objects	Form 105: regular registration and/or approval
Already holds an older 12A/12AA/12AB or 80G order	Review the existing order and transition provisions first
Approved and receiving eligible donations	Form 113 statement and Form 114 certificates (annual reporting, not registration)

Full guide with explanations and official sources: https://ngogrant.in/documents/12a-80g-registration-documents/

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