

NGO REGISTRATION

12AA / 12AB Registration

Document Checklist for NGO Formation, Tax Exemption & Compliance

12AA and 12AB are re-registration/renewal provisions for income tax exemption under the Income Tax Act (12AB replaces 12AA post the 2020 amendment).

Documents Required

- Existing 12A/12AA registration certificate, if previously granted
- Certificate of Incorporation/Registration of the NGO
- PAN card of the NGO
- MOA/Trust Deed/Bye-laws of the NGO
- Audited financial statements for the last 3 years
- Annual activity reports of the NGO
- Details of Trustees/Directors/Members with PAN and address proof
- Self-certified copy of documents evidencing genuineness of activities

Note: The above list indicates commonly required documents. Additional documents may be requested by the Ministry of Corporate Affairs (MCA), Income Tax Department, FCRA Wing (Ministry of Home Affairs), Registrar of Societies or other regulators depending on the specific case. Expert Registration confirms the exact requirement after a brief consultation.