

## FORM NO. 56

[See rule 2C]

### Application for grant of exemption or continuance thereof under section 10(23C)(iv) and (v) for the year

1. Name and address of registered office of the trust/institution
2. Legal status, whether trust or registered society/others. Please enclose a copy of certificate of registration
3. Objects of the trust
4. Names and addresses of the trustees/office bearers
5. Geographic area over which the activities of the trust are performed. Enclose details of work done in different places with addresses of branch offices and names and addresses of office bearers in these places.
6. Enclose copies of memorandum of association, articles of association, trust deed, rules/regulations of the trust or institution and those of other institutions like schools, hospitals, etc., managed by the trust/institution
7. Enclose copies of audited accounts and balance sheet for the last three years along with a note on the examination of accounts and on the activities as reflected in the accounts and in the annual reports with special reference to the appropriation of income towards objects of the trust
8. Has the trust received any donations from a foreign country to which the provisions of Foreign Contribution (Regulations) Act, 1976, applies? Give details
9. Give assessment particulars :-
  - (i) Ward/Circle of jurisdiction and the last income returned and assessed with permanent account number/GIR number
  - (ii) Is the income exempt under section 11
  - (iii) Is any recovery of tax, etc., outstanding against the trust?
  - (iv) Whether any penalties have been initiated/levied?
10. Total income of the trust including (voluntary contributions) for the previous year relevant to the assessment year for or from which the exemption is sought
11. Amount of income referred to above that has been or deemed to have been utilised wholly and exclusively for the objects of the trust income deemed to have been utilised shall have the meaning assigned to it in sub-sections (1) and (1A) of section 11
12. Amount accumulated for the purposes mentioned in column (3) above.
13. (i) Details of modes in which the funds of the trust are invested or deposited showing the nature, value and income from the investment  
(ii) Details of funds not invested in the modes specified in section 11(5):

| Sl. No. | Name and address of the concern | In the case of a company, number and class of shares held | Nominal value of the investment | Income from the investment |
|---------|---------------------------------|---|---------------------------------|----------------------------|
| 1       | 2                               | 3   | 4                               | 5                          |
|         |                                 |   |                                 |                            |

- 14. (i) Is the trust carrying on any business (give details)? \_\_\_\_\_  
(ii) Is the business incidental to the attainment of its objects? \_\_\_\_\_
- 15. Details of nature, quantity and value of contributions (other than cash) and the manner in which such contributions have been utilised \_\_\_\_\_
- 16. Details of shares, security or other property purchased by or on behalf of the trust from any interested person as specified in sub-section (2) of section 13 \_\_\_\_\_
- 17. Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not), on any interested person as specified in sub-section (3) of section 13? If so, details thereof. \_\_\_\_\_
- 18. Amount deemed to be income of the trust if sub-section (3) of section 11, is made applicable. \_\_\_\_\_
- 19. The income that would have been assessable if the trust had not enjoyed the benefit of section 10(23C)(iv) or (v) \_\_\_\_\_

Certified that the above information is true to the best of my knowledge and belief.

Place  
Date

\_\_\_\_\_  
*Signature*  
\_\_\_\_\_  
*Designation*  
\_\_\_\_\_  
*Full address*

**Notes :**

1. In this form, the term "trust" also includes a fund or institution or any other legal obligation.
2. The application form should be sent to the Chief Commissioner or Director General whom the Central Board of Direct Taxes may authorise to act as prescribed authority, for the purposes of sub-clause (iv) or sub-clause (v) of clause (23C) of section 10, through the Commissioner of Income-tax or Director of Income-tax (Exemptions) having jurisdiction over the trust or institution. Four copies of the application form along with the enclosures should be sent.
3. Copies of the following documents should be annexed:-
  - (i) Deed of trust/memorandum and Articles of Association.
  - (ii) A list of trustees enclosing settlor/members of the Governing Council.
  - (iii) A photocopy of the latest certificate under section 80G issued by the Commissioner of Income-tax.
  - (iv) True copies of the assessment orders passed for the last three years.
  - (v) Photocopy of communication from the Commissioner of Income-tax with reference to the application of the trust/institution for a registration under section 12A.
4. The applicant shall furnish any other documents or information as required by the Chief Commissioner or Director General or any authority authorised by the Chief Commissioner or Director General.