

**10BE Advisory**  
(Trust Advisory no. 4/2022)

Trust / NGO / Sec 8, Registered under **80G** of Income Tax Act

1. Trust / NGO / Sec 8 has to issue **Form 10BE** for each donation received.
  1. Donation Type ( Corpus / Specific grant / Others )
  2. Mode of receipt ( Cash / Kind / Electronic mode NEFT/ Others )
2. All donation received in any mode & any type **above Rs. 1** will be eligible to issue Form 10BE
3. **Form 10BE** will be generated from Income Tax website from each Trust / NGO / Sec 8 login after uploading Form 10BD.
4. Unless donor is not in receipt of **Form 10BE**, donor will **not be** able claim tax benefit of donation given under section 80G.
5. **Form 10BE** has to be issued to donor before 31st May 2022.

issued in public interest by

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