

## What is the application procedure for 80G?

So your application for 80G should be in Form 10(G) together with various documents like the registration certificate with the charity commissioner or registrar of company than you get your PAN number then you get your 12 A and then you apply for 80G. So everything goes in that logical sequence. So you can't go for 80G before 12A. First your income of the organisation should be free from tax than only you qualify for 80G. So there is a logical sequences to it.

There is no renewal of 80G after October 2009. There used to be a validity clause in the Finance (No2) Act, 2009 that validity clause has gone away. So any 80G certificate that is expiring after 1-10-2009 will be valid for all time unless specifically withdrawn. It's automatically deemed to be valid. There have been enough income tax circulars in this regard. Gazetted notification is there. They have even advertised in the newspapers.

Now most 80G certificates bear a date that is 31<sup>st</sup> March something. Any certificate bearing a date say 31<sup>st</sup> March 2010 as expiry date, which definitely does not need any renewal. But any certificate that shows a date prior to 2009 has expired than it needs one renewal and then after that no more renewal. So earlier there used to be renewal of 80G every year to once in two years or once in three years but now that's completely taken away. So this is a good thing that has happened ever since 2009. So no renewal of 80G certificate mandated if it's with an expiry date after October 2009.