

**FORM NO. 10**

[See rule 17]

**Notice to the Assessing Officer/Prescribed Authority under section 11(2)  
of the Income-tax Act, 1961**

To

The Assessing Officer /Prescribed Authority,

.....

.....

I, ..... on behalf of ..... [name of the trust/  
institution/association] hereby bring to your notice that it has been decided by a resolution passed by the  
trustees/governing body, by whatever name called, on ..... (copy enclosed) that, out of the  
income of the trust/institution/ association for the previous year(s), relevant to the assessment year .....-  
..... and subsequent ..... previous year(s), an amount of Rs..... per cent of the income  
of the trust/institution/association/such sum as is available at the end of the previous year(s) should be  
accumulated or set apart till the previous year(s) ending ..... in order to enable the trustees/gov-  
erning body by whatever name called, to accumulate sufficient funds for carrying out the following pur-  
poses of the trust/association/institution:—

(1) .....

(2) .....

**2.** Before expiry of six months commencing from the end of each previous year, the amount so accumu-  
lated or set a part has been/will be invested or deposited in any one or more of the forms or modes specified  
in sub-section (5) of section 11.

**3.** Copies of the annual accounts of the trust/institution/association along with details of investment (in-  
cluding deposits) and utilisation, if any, of the money so accumulated or set apart will be furnished to you  
before the expiry of six months commencing from the end of each relevant previous year.

**4.** It is requested that in view of our complying with the conditions laid down in section 11(2) of the  
Income-tax Act, 1961, the benefit of that section may be given in the assessments of the trust/exempting the  
income in respect of the trust/institution/association in respect of the incomes accumulated or set apart as  
mentioned above.

.....

*Signature*

.....

Designation

.....

Address

Date .....

**Notes:**

1. This notice should be signed by a trustee/principal officer.
2. Delete the inappropriate words.