**FORM NO. 9A**

[*See* rule 17(1)]

**Application for exercise of option under clause (2) of the *Explanation* to sub-section (1) of section 11 of the Income - tax Act, 1961.**

To

The Assessing Officer,

I, …………… on behalf of *[name of the trust/institution/association]……………………. Permanent Account Number (PAN)* *………………………………..* do hereby wish to exercise the option referred to in clause (2) of the Explanation to sub-section (1) of section 11 of the Income-tax Act, 1961 for an amount of Rs…………………..( detailed in A below) to be deemed to be the income applied for charitable or religious purposes during the previous year 20..- 20.. for the reasons mentioned in B below.

A. The details of income in this regard are:

(*i*) Amount of income derived from property held under trust / held under trust in part, during the above mentioned previous year: Rs……………….;

(*ii*) Amount of income [out of (*i*)] actually applied to charitable or religious purposes in India: Rs …………………….;

(*iii*) Amount of income referred to in (*ii*) that falls short of 85% of the income referred to in (*i*) : Rs……………..;

(*iv*) The amount of income in respect of which the option is being exercised: Rs………………

B. The reasons for the shortfall in application of income are as under:—

(*a*) Whether the income was not received during the previous year? ………Yes/No.

If Yes, the amount of income that was not received:……………;

|  |  |
| --- | --- |
| (*b*) any other reason ? | ………Yes/No |

If yes, then specify the reason and the corresponding amount of income:

|  |  |  |
| --- | --- | --- |
| *Sr. No.* | *Reason for shortfall* | *Amount of Income* |
|  |  |  |

|  |  |
| --- | --- |
| Date: |  |
|  | *Signature…………………………….* |
|  | *Designation………………………….* |
|  | *Address………………………………* |

**Note:**

1. This option Form should be signed by a trustee/principal officer.

2. Delete the inappropriate words.