

## DO YOU KNOW ?

**The last date for filing Annual Return under FCRA, 2010 in Form FC-4 is 31st December. Non-compliance may face penalty, cancelation, or prosecution.**

As per FCR Rules, 2011, the Annual Return is to be submitted online at <https://fcraonline.nic.in> in prescribed Form FC-4, duly accompanied by FCRA Balance Sheet, Income & Expenditure Account, and Receipt & Payment Account, which is certified by a Chartered Accountant within 31st December.

A 'NIL' return is submitted, even if there is no receipt/utilization of foreign contribution during the year, without certificate from Chartered Accountant, is also mandatory.

Not filing annual return in Form FC-4 on time may face the following consequences:

- 1) Imposition of penalty for late submission of return,
- 2) Cancellation of FCRA registration,
- 3) Prosecution for violation of provisions of FCRA, 2010.