

To,
Human Resource Department
Time Keeping Department

Dear Sir,

Re : Declaration for investments to be made during the Financial Year 2022-23 in respect of deduction from salary income for tax deduction (TDS).

I hereby declare that I have invested or I will invest on or before 28th Feb, 2022 the amount mentioned in Form No. 12BB for claiming deduction under the provisions of section 24(b), section 80C, section 80CCC/80CCD, section 80D, section 80DD, section 80E, 80EE, 80EEA & 80EEB of the I.T. Act from my salary and copy of Form No. 12BB duly filled up and signed is attached herewith.

Name : _____
Designation & Dept : _____
PAN : _____
Aadhar : _____
Address : _____

I am attaching herewith proof of investment / I will provide proof of investment for claiming above deductions (in original for verification (if required) and photocopy for your records). **I am also attaching herewith copy of Leave & License agreement duly notarized and rent receipts for claiming deduction of H.R.A.** Further where rent exceeds of Rs. 1 lakh then PAN and Aadhar of landlord is mandatory otherwise no claim for HRA shall be considered.

Request you to kindly consider the above details for my income tax deduction as per the provisions of section 24(b), section 80C, section 80CCC/80CCD, section 80D, section 80DD, section 80E, 80EE, 80EEA & 80EEB of the I.T. Act.

Thanking you,

Signature

Date:

“FORM NO. 12BB

(See rule 26C)

Statement showing particulars of claims by an employee for deduction of tax under section 192

1. Name and address of the employee: _____
2. Designation of Employee _____
3. Permanent Account Number of the employee: _____
4. Aadhar Number of the employee : _____
5. Division _____
6. Financial Year: _____

Details of Claims and evidence thereof			
Sl. No.	Nature of Claim	Amount (Rs.)	Evidence / Particulars
1	House Rent Allowance		
	(i) Rent Paid to landlord		Rent Agreement duly notarized and rent receipts
	(ii) Name of the landlord		
	(iii) Address of the landlord		
	(iv) Permanent Account Number of Landlord		
	(v) Aadhar Number of Landlord		
	Note: Permanent Account Number and Aadhar numbers shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees.		
2.	Leave Travel Concession or assistance (Details to be filled up in Annexure-2)		As per Annexure -1
3.	Deductions of interest on borrowing:		
	(i) Interest payable / paid to the lender*		
	(ii) Name of the lender		

	(iii) Address of the lender		
	(iv) Permanent Account Number of the lender		
4.	Deductions under Chapter VI-A		
	(A) Section 80C, 80CCC and 80CCD		
	(i) Section 80C		
	(a)		
	(b)		
	(c)		
	(d)		
	(e)		
	(f)		
	(ii) Section 80CCC /80CCD.		
	(iii) Section 80D		
	(iv) Section 80DD		
	(v) Section 80E		
	(vi) Section 80EE		
	(vii) Section 80EEA		
	(viii) Section 80EEB		
Verification			
I, _____, son / daughter of _____ do hereby certify that the information given above (& in annexures attached herewith) is complete and correct.			
	Place		
	Date	(Signature of the employee)	

Annexure-1

Declaration of Education Allowance for FY 2021-22 (AY 2022-23)
(Please do not attach/claim fees relate to Private Tuition / Coaching Class)

Name of Child	Age of Child	Standard	Amount of fees paid
Total			

Notes

List of possible documentary evidences:

1) Section 80C (Maximum up to Rs. 1,50,000)	Documentary Evidence
a) Life Insurance Premium	Receipt of payment of premium for Life Insurance (only premium directly paid by you)
b) Public Provident Fund	Copy of pass book showing entries for deposit of amount to PPF a/c with copy of first page of showing name of person in whose account deposit made.
c) National Saving Certificate	Copy of NSC certificate showing amount of investment (Details of cumulative NSC Hold by you with date of purchase)
d) Fixed deposit with Nationalised Bank for FDR for period of 5 Years	Copy of FDR Certificate issued by bank (Certificate must show as stamp “under Tax Saving Scheme of bank”)
e) Housing Loan Repayment	Copy of certificate issued by lender showing sum repaid during current financial year.
f) Mutual Funds	Copy of account statement issued by Mutual Fund House for investment in Tax Saving Funds (ELSS)
g) Unit Linked Insurance Plan	Copy of account statement showing investment in ULIP.
h) Tuition Fees	Copy of receipts showing Tuition fees paid (Only for academic fees for full time study for school / college / university only) (Fees for Private coaching and Tuition class and professional course not allowed)
i) Others (Please specify)	
2) Section 80CCC /80CCD	Copy of account statement showing investment in any schemed designated under National Pension Scheme
3) Section 80D	Copy of receipt for payment of medical insurance premium for self / parents (Maximum Rs. 50,000)
4) Section 80E	Copy of certificate issued for payment of interest on education loan for higher study from financial institution
5) Section 80DD.	Form10-I or Form 10-IA from prescribed authority in case where deduction is claimed u/s 80DDB, 80DD or 80U.
6) Section 80EEA	Copy of statement / certificate for additional housing loan interest deduction up to Rs. 1.5 Lakhs if the loan is <ul style="list-style-type: none">• Where loan is sanctioned between 01 April 2019 and 31 March 2021 and• the stamp duty value thereof is less than Rs. 45 Lakh.• the assessee does not own any residential house property on the date of sanction of loan.

	<ul style="list-style-type: none"> • Where a deduction under this section is allowed for any interest referred to in sub-section (1), deduction shall not be allowed in respect of such interest under any other provision of this Act for the same or any other assessment year.
7) Section 80EEB	Copy of statement / certificate for deduction up to Rs. 1.5 Lakhs for interest on loan for purchase of one Electric Vehicle and where the loan is sanctioned between 01 April 2019 and 31 March 2023.
8) Others (Please specify)	

Other requirements for declaration:

- 1) For claim of deduction of interest paid / payable on housing loan (u/s 24), if loan is availed in relation for construction of house, the interest deduction will be available from the year in which construction is completed and not before that. Do not claim Interest deduction if house is under construction stage.
- 2) If construction completed during FY 2021-22, please provide completion certificate from builder. If same is not available, provide self-declaration in 'Format-A' attached.
- 3) In respect of HRA exemption, PAN and Aadhar of landlord is compulsory where rent p.a exceed of Rs.1 lakh. In absence of PAN and Aadhar of landlord, no HRA exemption shall be given.
- 4) Copy of Leave & License Agreement duly notarized and rent receipts for claiming deduction of H.R.A.

Format – ‘A’

Declaration for Completion of Construction of House during FY 2021-22

I,, son / daughter of, do hereby declare that I have borrowed Interest bearing sum from on a date, for the construction of House situated at..... The construction of which is completed on..... I further declare that the said construction of house is completed with 5 years from the date of sum borrowed.

I,, do declare that what is stated above in above declarations including annexures is true and correct to the best of my information and belief

Signature of Employee

Date: