

FORM NO. 16

[See rule 31(1)(a)]

PART A

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary					
Certificate No.		Last updated on			
Name and address of the Employer		Name and address of the Employee			
PAN of the Deductor	TAN of the Deductor	PAN of the Employee	Employee Reference No. provided by the Employer (If available)		
CIT (TDS)		Assessment Year	Period with the Employer		
Address.....			From	To	
.....					
City.....					
Pin code.....					
Summary of amount paid/credited and tax deducted at source thereon in respect of the employee					
Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited/remitted (Rs.)	
Total (Rs.)					
I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher dd/mm/yyyy	Status of matching with Form No. 24G
Total (Rs.)					

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
Total (Rs.)					
<i>Verification</i>					
I,....., son/daughter ofworking in the capacity of (designation) do hereby certify that a sum of Rs. [Rs.(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.					
Place.....		(Signature of person responsible for deduction of tax)			
Date.....					
Designation:					

¹[***]

1. Omitted by Income-tax (3rd Amendment) Rules, 2019, w.e.f. **12-5-2019**. Prior to its omission following notes read as under :

"Notes:

1. Government deductors to fill information in item **I** if tax is paid without production of an income-tax challan and in item **II** if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item **II**.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers. Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
6. In items **I** and **II**, in column for tax deposited in respect of deductee, furnish total amount of TDS and education cess."

²[Part B (Annexure)]

Details of Salary Paid and any other income and tax deducted				
1.	<i>Gross Salary</i>			
(a)	<i>Salary as per provisions contained in section 17(1)</i>		<i>Rs. ...</i>	
(b)	<i>Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)</i>		<i>Rs. ...</i>	
(c)	<i>Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)</i>		<i>Rs. ...</i>	
(d)	<i>Total</i>			<i>Rs. ...</i>
(e)	<i>Reported total amount of salary received from other employer(s)</i>			<i>Rs. ...</i>
2.	<i>Less: Allowances to the extent exempt under section 10</i>			
(a)	<i>Travel concession or assistance under section 10(5)</i>		<i>Rs. ...</i>	
(b)	<i>Death-cum-retirement gratuity under section 10(10)</i>		<i>Rs. ...</i>	
(c)	<i>Commuted value of pension under section 10(10A)</i>		<i>Rs. ...</i>	
(d)	<i>Cash equivalent of leave salary encashment under section 10(10AA)</i>		<i>Rs. ...</i>	
(e)	<i>House rent allowance under section 10(13A)</i>		<i>Rs. ...</i>	
(f)	<i>Amount of any other exemption under section 10</i>			
	<i>clause ...</i>	<i>Rs. ...</i>		
	<i>clause ...</i>	<i>Rs. ...</i>		
	<i>clause ...</i>	<i>Rs. ...</i>		
	<i>clause ...</i>	<i>Rs. ...</i>		
	<i>clause ...</i>	<i>Rs. ...</i>		
	<i>...</i>	<i>Rs. ...</i>		
(g)	<i>Total amount of any other exemption under section 10</i>		<i>Rs. ...</i>	
(h)	<i>Total amount of exemption claimed under section 10 [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]</i>			<i>Rs. ...</i>
3.	<i>Total amount of salary received from current employer [1(d)-2(h)]</i>			<i>Rs. ...</i>
4.	<i>Less: Deductions under section 16</i>			
(a)	<i>Standard deduction under section 16(ia)</i>		<i>Rs. ...</i>	
(b)	<i>Entertainment allowance under section 16(ii)</i>		<i>Rs. ...</i>	
(c)	<i>Tax on employment under section 16(iii)</i>		<i>Rs. ...</i>	

5.	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]			Rs. ...
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs. ...
7.	Add: Any other income reported by the employee under as per section 192 (2B)			
(a)	Income (or admissible loss) from house property reported by employee offered for TDS		Rs. ...	
(b)	Income under the head Other Sources offered for TDS		Rs. ...	
8.	Total amount of other income reported by the employee [7(a)+7(b)]			Rs. ...
9.	Gross total income (6+8)			Rs. ...
10.	Deductions under Chapter VI-A			

		Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	Rs. ...	Rs. ...
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)	Rs. ...	Rs. ...
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)	Rs. ...	Rs. ...
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)	Rs. ...	Rs. ...
(g)	Deduction in respect of health insurance premia under section 80D	Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...

(k)	<i>Amount deductible under any other provision(s) of Chapter VI-A</i>			
	<i>section ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
	<i>section ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
	<i>section ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
	<i>section ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
	<i>section ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
	<i>...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
(l)	<i>Total of amount deductible under any other provision(s) of Chapter VI-A</i>	<i>Rs. ...</i>	<i>Rs. ...</i>	<i>Rs. ...</i>
11.	<i>Aggregate of deductible amount under Chapter VI-A [10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)+10(j)+10(l)]</i>			<i>Rs. ...</i>
12.	<i>Total taxable income (9-11)</i>			<i>Rs. ...</i>
13.	<i>Tax on total income</i>			<i>Rs. ...</i>
14.	<i>Rebate under section 87A, if applicable</i>			<i>Rs. ...</i>
15.	<i>Surcharge, wherever applicable</i>			<i>Rs. ...</i>
16.	<i>Health and education cess</i>			<i>Rs. ...</i>
17.	<i>Tax payable (13+15+16-14)</i>			<i>Rs. ...</i>
18.	<i>Less: Relief under section 89 (attach details)</i>			<i>Rs. ...</i>
19.	<i>Net tax payable (17-18)</i>			<i>Rs. ...</i>
Verification				
<i>I,, son/daughter ofworking in the capacity of (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.</i>				
<i>Place.....</i>		<i>(Signature of person responsible for deduction of tax)</i>		
<i>Date.....</i>		<i>Full Name :</i>		

Notes:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II of Part A.

3. *The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.*
4. *If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.*
5. *(i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.*
(ii) Part B (Annexure) of the certificate in Form No. 16 may be issued by each of the employers or the last employer at the option of the assessee.
6. *In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.*
7. *Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.]*

2. Substituted by Income-tax (3rd Amendment) Rules, 2019, w.e.f. **12-5-2019**. Prior to its substitution part B read as under :

PART B (Annexure)

Details of Salary paid and any other income and tax deducted											
1 Gross Salary		Rs.									
(a) Salary as per provisions contained in sec. 17(1)		Rs.									
(b) Value of perquisites u/s 17(2) (as per Form No.12BA, wherever applicable)		Rs.									
(c) Profits in lieu of salary under section 17(3)(as per Form No.12BA, wherever applicable)		Rs.									
(d) Total			Rs.								
2 Less: Allowance to the extent exempt u/s 10											
<table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <th style="width:50%; text-align: center;">Allowance</th> <th style="width:50%; text-align: center;">Rs.</th> </tr> <tr> <td style="height: 15px;"> </td> <td> </td> </tr> <tr> <td style="height: 15px;"> </td> <td> </td> </tr> <tr> <td style="height: 15px;"> </td> <td> </td> </tr> </table>	Allowance	Rs.								Rs.	
Allowance	Rs.										
3 Balance (1-2)		Rs.									
4 Deductions :											
(a) Entertainment allowance		Rs.									
(b) Tax on employment		Rs.									
5 Aggregate of 4(a) and (b)		Rs.									
6 Income chargeable under the head 'Salaries' (3-5)			Rs.								
7 Add: Any other income reported by the employee											
<table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <th style="width:50%; text-align: center;">Income</th> <th style="width:50%; text-align: center;">Rs.</th> </tr> <tr> <td style="height: 15px;"> </td> <td> </td> </tr> <tr> <td style="height: 15px;"> </td> <td> </td> </tr> </table>	Income	Rs.							Rs.		
Income	Rs.										
8 Gross total income (6+7)			Rs.								
9 Deductions under Chapter VI-A											
(A) sections 80C, 80CCC and 80CCD											
(a) section 80C			Gross amount								
(i)		Rs.	Deductible amount								
(ii)		Rs.									
(iii)		Rs.									
(iv)		Rs.									
(v)		Rs.									
(vi)		Rs.									
(vii)		Rs.	Rs.								

(b) section 80CCC		Rs.	Rs.
(c) section 80CCD			
<i>Note : 1. Aggregate amount deductible under sections 80C, 80CCC and 80CCD(1) shall not exceed one lakh rupees.</i>			
<i>(B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.</i>			
	Gross amount	Qualifying amount	Deductible amount
(i) section	Rs.	Rs.	Rs.
(ii) section	Rs.	Rs.	Rs.
(iii) section	Rs.	Rs.	Rs.
(iv) section	Rs.	Rs.	Rs.
(v) section	Rs.	Rs.	Rs.
10 Aggregate of deductible amount under Chapter VI-A		Rs.	
11 Total Income (8-10)		Rs.	
12 Tax on total income		Rs.	
13 Education cess @ 3% (on tax computed at S. No. 12)		Rs.	
14 Tax Payable (12+13)		Rs.	
15 Less: Relief under section 89 (attach details)		Rs.	
16 Tax payable (14-15)		Rs.	

Verification

I,, son/daughter ofworking in the capacity of (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place.....	
Date.....	(Signature of person responsible for deduction of tax)
Designation:	Full Name :