# 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** | | | | | | | |
|  | |  | | | | | | | |
| **Permanent Account Number or Aadhaar Number of the Deductor** | **TAN of the Deductor** | **Permanent Account Number or Aadhaar Number of the Employee** | | | **Employee Reference No. provided by the Employer (If available)** | | | | |
|  |  |  | | |  | | | | |
| **CIT (TDS)**  Address……………………………  ..…………………………………  City………………………………….  Pin code , | | **Assessment Year** | | | **Period with the Employer** | | | | |
|  | | | **From** | | | **To** | |
|  | | |  | |
| **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.)** |  |  | | | | |
| ***Verification*** | | | | | | |
| I,…………….………......….., son/daughter of working 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: …………………...… | | | Full Name: ……………………………..................… | | | |

**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.

# PART B (Annexure)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Details of Salary paid and any other income and tax deducted** | | | | | |
| 1. Gross Salary    1. Salary as per provisions contained in sec. 17(1)    2. Value of perquisites u/s 17(*2*) (as per Form No.12BA, wherever applicable)    3. Profits in lieu of salary under section 17(*3*)(as per Form No.12BA, wherever applicable)    4. Total 2. *Less:* Allowance to the extent exempt u/s 10 | | | Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ……… | Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ………  Gross amount Rs. ………  Rs. ………  Rs. ………  Rs. ………  Rs. ……… | Deductible amount  Rs. ……… |
|  | Allowance | Rs. |
|  |  |
|  |  |
| 1. Balance (1-2) 2. Deductions :    1. Entertainment allowance    2. Tax on employment 3. Aggregate of 4(*a*) and (*b*) 4. Income chargeable under the head ‘Salaries’ (3-5) 5. *Add:* Any other income reported by the employee | | |
|  | Income | Rs. |
|  |  |
|  |  |
| 1. Gross total income (6+7) 2. Deductions under Chapter VI-A    1. sections 80C, 80CCC and 80CCD   (*a*) section 80C  (*i*) ..................................................  (*ii*) …...............................................  (*iii*) ....................................................  (*iv*) ....................................................  (*v*) .....................................................  (*vi*) .....................................................  (*vii*) .................................................... | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (*b*) section 80CCC | |  | Rs. ……… | Rs. ……… |
| (*c*) section 80CCD | |  |  |  |
| *Note : 1.* Aggregate amount deductible under sections 80C, 80CCC and 80CCD(1) shall not exceed one lakh rupees. | |  |  |  |
| (*B*) Other sections (*e.g.* 80E, 80G, 80TTA, etc.) under Chapter VI-A. | |  |  |  |
|  | | 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 of working 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 : ………………………………..… | | | |