

# NEW REGIME

## STATEMENT OF INCOME TAX FOR THE FINANCIAL YEAR 2025-2026 (A.Y 2026-2027)

1	Name, Designation and Employee Code	
	Date of Birth	
	Contact Phone No.(Cell/Landline)	
2	Permanent Account Number (PAN) (Section 206AA)	
3	Probable income from salary/Pension during 2025-2026 including all allowances ( Pay, Grade Pay, HRA, DA, Transport Allowance, Bonus, EL Surrender)	Rs
	Honorarium or any other similar income received from NITH but not income from other sources	Rs
	Children Education Allowance received during financial year 2025-26	Rs
4	Employer 's contribution @ 14%	Rs.
5	(a)Interest received on Saving Bank Deposits.	
	(b) Interest received on other Deposits/FDs.	
	( c ) Interest received on refund of income-tax received from the tax Department during the Financial Year 2025-26 under section 244A of IT Act.	
	(d) Income received other than the above.	
	(e) Agriculture Income (for income-tax rate purposes only)	
6	Gross Total column (Total 3+4+5) Rs.	



7	<b>Standard deductions</b> <u><b>Rs. 75,000</b></u>		
8	Employer's contribution Maximum <b>Deduction</b> Allowable under Section <b>80ccd(2) @ 14%</b>		
9	<b>(Physically Handicapped Person only)</b> <b>TPT ALLOWANCES</b> <b>EXEMPTION=3200/-PM</b> <b>{3200x12=38400/-}</b>		
10	Total income (taxable) <span style="float: right;">Rs</span>		
11	<b>Up to Rs. 4,00,000=0</b> <b>Rs. 4,00,001 to 8,00,000=5%</b> <b>Rs. 8,00,001 to 12,00,000=10%</b> <b>Rs. 12,00,001 to 16,00,000=15%</b> <b>Rs. 16,00,001 to 20,00,000=20%</b> <b>Rs. 20,00,001 to 24,00,000=25%</b> <b>Above Rs. 24,00,000 =30%</b>		
12	Tax on total income <span style="float: right;">Rs</span>		
13	<b>Tax Rebate</b> /Credit Section 87A <b>{Rs.60000/-}</b>		
14	Balance Tax payable after Rebate/Credit		
15	Health & Secondary & Higher Educational Cess @ <b>4%</b> <span style="float: right;">Rs</span>		
16	Total Income-tax <span style="float: right;">Rs</span>		
17	Tax deducted at source <span style="float: right;">Rs</span>		
18	Tax to be paid <span style="float: right;">Rs</span>		
	Monthly rate of income tax for deductible <span style="float: right;">Rs</span>		

### VERIFICATION

I, \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Date:

Signature with Date:

Designation and Department:



# OLD REGIME

## STATEMENT OF INCOME TAX FOR THE FINANCIAL YEAR 2025-2026 (A.Y 2026-2027)

1	Name, Designation and Employee Code		
	Date of Birth		
	Contact Phone No.(Cell/Landline)		
2	Permanent Account Number (PAN) (Section 206AA)		
3	i) Probable income from salary/Pension during 2025-2026 including all allowances ( Pay, Grade Pay, HRA, DA, Transport Allowance, Bonus, EL Surrender)	Rs	
	ii) Employer's contribution @14% towards New Pension Scheme during the Financial Year 2025-26	Rs	
	iii) Honorarium or any other similar income received from NITH but not income from other sources	Rs	
	iv) Reimbursement of Medical Claim received in excess of Rs.15000/-	Rs	
	v) Children Education Allowance received during financial year 2025-26	Rs	
	Total	Rs	
4	Less: House Rent Allowance exempt U/s 10 (13A) and Rule 2A : <b>Least of the following:-</b>		
	(i) Actual Amount of HRA received	Rs	
	(ii) Expenditure <sup>28</sup> on rent for accommodation occupied by the employee in excess of 10% of salary <sup>29</sup>	Rs	
	(iii) 40% of salary (basic pay + GP <sup>30</sup> + DA)	Rs	
	Least of the above	Rs	

<sup>28</sup> You are required to produce actual rent receipts in original. If rent paid is in excess of Rs.1, 80,000/- per annum, the PAN of the landlord should be furnished to claim HRA exemption. Circular No.5/2011 dated 16<sup>th</sup> August 2011.

<sup>29</sup> Salary" shall have the meaning assigned to it in clause (h) of rule 2 of Part A of the Fourth Schedule

<sup>30</sup> Grade Pay is part of Basic Pay.



5	<b>Balance (Col.3 minus Col.4) Rs</b>		
6	Less: a)Tough Hill Area Allowance exempt <sup>31</sup>	Rs	
	b)Children Education Allowance <sup>32</sup>	Rs	
	c)Hostel Expenditure Allowance <sup>33</sup>	Rs	
	<b>d) Standard Deductions</b>		<b>50000</b>
7	Balance (5-6)	Rs	
8	Professional tax or tax on employment paid under section 16(iii) <sup>34</sup> of IT Act	Rs	
9	Balance (7-8)	Rs	
10	Income from House Property or if loss (interest payable on Housing Loan <b>(2 Two Lakh) maximum</b> under section	Rs	
	Amount of Housing Loan Availed	Rs	
	Date of sanction of housing loan		
	Name of Lender of Housing Loan		
11	Income from other sources		
	a. Interest received on Savings Bank Deposits	Rs	
	b. Interest received on other Deposits	Rs	
	c. Interest received on refund of income-tax received from the tax Department during the financial year 2025-26 under section 244A of IT Act	Rs	
	d. Income received other than the above	Rs	
	Column 12 Total	Rs	
12	Agricultural Income (for income-tax rate purposes only)	Rs	

<sup>31</sup> The amount of allowance or amount specified in Rule 2BB subject to a maximum of Rs.1600 p.m.

<sup>32</sup> The amount exempt under CEA is Rs.100 p.m. per child up to a maximum of two children.

<sup>33</sup> The amount exempt under HEA is Rs. 300 p.m. per child up to a maximum of two children.

<sup>34</sup> a deduction of any sum paid by the assessee on account of a tax on employment within the meaning of clause (2) of article 276 of the Constitution, leviable by or under any law. (presently not exceeding two thousand and five hundred rupees per annum).

<sup>35</sup> Rupees two lakh by the Finance (No.2) Act 2014 w.e.f 1.4.2015.



13	Gross Total income <sup>36</sup> (Total 9+10+11) Rs		
	Details of deduction under section 80C available from Gross Total Income		
14	a) Life Insurance Premium (LIC <sup>37</sup> , CGEGIS and GSLI and Unit Linked Insurance Plan, or PLI) Rs		
	b) Contribution (excluding repayment of loan) towards 15 year Public Provident Fund or Statutory provident or Recognized Provident Fund Rs		
	c) Stamp duty and registration charges incurred on purchase of a new residential house Rs		
	d) Subscription towards National Savings Certificates (VIII <sup>th</sup> & IX <sup>th</sup> issue) <sup>38</sup> (accrued interest which is deemed as reinvested also qualifies for deduction) Rs		
	e) Amount deposited under Senior Citizens Savings Scheme Rules 2004 Rs		
	f) Installments paid towards cost of purchase/construction of a residential property to Government, banks, co-operative societies and approved Housing Development Finance Companies Rs		
	g) Amount deposited in term deposits of five years or more with banks, co-operative societies or post <sup>39</sup> offices Rs		
	h) Tuition fees for education of two children Rs		
	i) Subscription towards notified units of Mutual Fund or UTI Rs		

<sup>36</sup> As per Section 14 the IT Act Gross Total Income means aggregate of income from i) Salary Income, ii) House Property Income, iii) Income from Business or Profession, iv) Capital Gains, v) Income from Other Sources before allowing deductions.

<sup>37</sup> 20 per cent of the capital sum for policies issued prior to 1st April 2012 and 10 per cent of the capital sum thereafter. 15 per cent for people with disability or severe disability

<sup>38</sup> Notification S.O. No. 1560(E) dated 3.11.05 and National Saving Certificate (IXth Issue) vide Notification. G.S.R. 848 (E), dated the 29th November, 2011, publishing the National Savings Certificates (IX-Issue) Rules, 2011

<sup>39</sup> Post Office time deposit Rules 1981



	j) Subscription to notified Bonds of NABARD	Rs		
15	Total of 80C Deductions	Rs		
16	Premium paid for Annuity Plan of LIC <sup>40</sup> or Other Insurer(Pension Schemes from Insurance Companies) <b>(under Section 80CCC)</b>	Rs		
17	Employee Contribution to New Pension Scheme during the financial year 2025-26 up to a maximum of one lakh fifty thousand rupees. <sup>41</sup> (Section 80CCD(1))	Rs		
18	<b>(Maximum amount qualifying for deduction under section 80CCE (Rs.1,50,000) i.e., deductions under 80C, 80CCC, &amp; 80CCD(1) Columns (15 + 16 + 17)</b>	Rs		
19	<b>Additional deduction of NPS contribution under section 80CCD(1B) Rs. 50,000/-</b>	Rs		
20	Employer's contribution Maximum Deduction Allowable under Section <b>80CCD(2) @14%</b>	Rs		
21	Interest on housing under section 80EE Up to <b><u>Rs.2,00,000/-</u></b>	Rs		
22	Donations (under Section 80G) on Gross Total Income before 80G	Rs		
23	Rent paid for employees not in receipt of HRA (Section 80GG)	Rs		
24	Deduction of interest on loan taken for Higher Education (Section 80E)	Rs		
25	80D (Health Insurance Premium) up to <b><u>Rs.25000/- maximum</u></b>	Rs		
26	80DD (Medical treatment of handicapped dependents)	Rs		
27	80DDB (for treatment of specified diseases)	Rs		

<sup>40</sup> The Central Government has since notified New Jeevan Dhara, New Jeevan Dhara-I, New Jeevan Akshay, New Jeevan Akshay-I and New Jeevan Akshay-II vide Notification S.O. No. 1562(E) dated 3.11.05 and Jeevan Akshay-III vide Notification S.O. No. 847(E) dated 1.6.2006

<sup>41</sup> Rs.150000/- effective for the FY 2015-16. Inserted by Finance (No.2) Act 2015.



28	80TTA (Interest earned on normal savings bank account) <b>up to Rs.10,000 Maximum</b>	Rs		
29	<b>a. 80U Person with disability of not less than 40 per cent (Rs.75,000/-)</b>	Rs		
	<b>b. 80U Person with severe disability (Maximum Rs.1,25,000/-)</b>			
	<b>c. TPT ALLOWANCES</b>	Rs		
	<b>EXEMPTION=3200/-PM</b>			
	<b>{3200x12=38400/-}</b>			
30	Total of Chapter VI-A Deductions (18+19+20+21+22+23+24+25+26+27+28+29)	Rs		
31	Total income (taxable) (13 minus 30) (After making deductions u/s 80C to 80 U)	Rs		
	Up to Rs, 2,50,000=NIL Rs.2,50,001 to Rs.5,00,000=5% Rs. 5,00,001 to Rs.10,00,000=Rs.12,500+20% Above Rs. 10,00,000= Rs.1,12,500+30%			
32	Tax on total income	Rs		
33	<b>Tax Rebate</b> /Credit Section 87A <b>{Rs.12500/-}</b>	Rs		
34	Balance tax payable after Rebate/Credit (32 minus 33)	Rs		
35	Health & Secondary & Higher Educational Cess @ <b>4%</b>	Rs		
36	Total Income-tax (34+35)	Rs		
37	Tax deducted at source	Rs		
38	Tax to be paid (36 minus 37)	Rs		
	Monthly rate of income tax for deductible	Rs		

#### VERIFICATION

I, \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Date:

Signature with Date:

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