

DEDUCTIONS U/S 80C- 80U

1. Can not exceed GTI

2. Can not claim from casual, LTCG, & STCG 111A,LT112A

PART-A

Name	Amt.	Other
1. 80C-	1.5Lac	Ind/HUF
a. LIP(10%MV or 15%MV)-Handicap		[10%/15%MV or PP]- L
b. SPF,PPF		
c. MF		
d. NSC		
e. NSS		
f. ULIP		
g. Tutition Fees		Max. 2 child
h. Specified Payment		principal payment for housing loan.
i. Eligible issue		share/deb.
j. 5yr term deposit		bank/post
k. Sukanya Samridhi		
2. 80CCC		
Pension fund	1.5Lac	
3. 80CCD(1) &1(B)	1.5Lac 50000	New Pension Scheme (including Atal pension)

Note: All 80C, 80CCC, 80CCD(1)=Max. 150000

Format:

1. 80CCD(1B)=	50000	
2. 80C=1.5	+	
3. 80CCC=1.5	150000	
4. 80CCD(1)=10% Of salary		if self employed 20% of GTI
	<u>200000</u>	

4. 80CCD(2) ER
Cont. to NPS =10%/14% of salary NO LIMIT

CHART PRESENTATION

All Rights sold	All CR not sold
Earn in India= <input type="checkbox"/>	earn in India <input type="checkbox"/>
+o/s India remit 30.9.22 <input type="checkbox"/>	+earn o/s India remit 30.9.22 <input type="checkbox"/>
Less: P.E. <input type="checkbox"/>	A <input type="checkbox"/>
Or 3 lac]L <input type="checkbox"/>	15% SV <input type="checkbox"/>
	Royalty of book sold <input type="checkbox"/>
	LOWER <input type="checkbox"/>
	Less: P.E. * A/B <input type="checkbox"/>
	Or 3 Lac]L <input type="checkbox"/>

PART-B

1. 80D Medical Insurance	AMT. 25000/50000 or prem. Paid [via cheque]	L } spouse, himself, children (dependent) Parents(Dep. Or not) 5000 for health checkup & >80yr medical treatment 50000.
2. 80DD Handicapped Dependent + Relative.	75000>40% 125000>80% (FIXED)	Individual + HUF resident.
3. 80DDDB Medical treatment upto 60yrs	40000/100000 >60	Specified >80yr Diseases
4. 80E Intt. Edu loan	INTT.	Max. 8Yrs
5. 80EE/EEA	House Property	50000/150000 extra intt
6. 80G= Donation	a. 100%F b. 50% F c. 100%V d. 50%V	upto Qualifying amount GTI-LTCG-STCG111A-All other ded. etc
7. 80GG Rent paid for personal	i. 5000PM ii. RP-10%AGTI iii. 25%AGTI	AGTI GTI-LT- STCG111A -all other ded.,etc
8. 80GGA Donation for rural Development	100%	for other then business
9. 80GGB 10. 80GGC	Donation to PP/ electoral trust	Indian Co. other except local Authority & AJP [Govt. financed]
11. 80JJA Biodegradable waste	100% Profit for 5yrs	
12. 80U Handicapped Independent	75000>40% 125000>80%	ind+Resident
13. 80TTA & TTB Savings a/c intt.	10000saving/50000(SC, saving+Fdr) or intt.] Lower	Bank, post, society. Ind. & HUF
14. 80QQB Royalty, CR, other than text book	300000 per pension	ind. + resident
15. 80RRB Royalty, Patent	300000 Per pension	Ind+Resident 1. In India <input type="checkbox"/> +o/s India <input type="checkbox"/> Remit 30/9/22 <input type="checkbox"/> Total <input type="checkbox"/> Or Govt.]Lower <input type="checkbox"/> Lower <input type="checkbox"/> -PE <input type="checkbox"/> Or 3Lac]Lower <input type="checkbox"/>
16. 80JJAA	30% Additional wages Deduction for 3 yrs	new worker, except 1. Old 2. Salary>25000 3. Govt EE 4. Employed <240Days 5. Temporary Employee Note-150days for appeal , footwear, leather.