

**ADP Service Center - UIFN: 18002585920 Hours: 8.30 a.m. – 5.30 p.m. India Standard Time. Outside India : +91 406150 5920**

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Sections	Supporting Documents to be submitted	The proof submitted to Contain / Specify / Mention the details as listed	Important Notes	Tax Benefit
Section 10 (13A)  House Rent Allowance	Document 1 : Rent paid Receipt  Two Month Rent receipt - Pertaining to April 2020 (Incase New Joiners from DOJ) and One month Rent Receipt of Decemeber 2020 / Jan 2021 in case of any changes in the rent, rent receipt of that month along with April and December 2020 / Jan 2021	(i) Name of the employee (ii) Rent amount (should not include maintenance, food and electricity etc.) and for period with month and year paid to the landlord (iii) Address of the Rented Residence (iv) Name of the landlord (v) Address of the landlord (vi) PAN number - If rent per month is more than 8333/- (vii)Landlord signature on the rent receipt	Incase employee is in same location i.e. HRA and self occupied both cannot be exempt also only employee can claim if possession is completed in current FY i.e. upto possession month HRA can be considered. Ex : If you have paid 3 different rents in this current FY then please provide one latest receipt of each rent.	Exemption under this section is allowed for those employees who pay rent for their accommodation. The exemption is restricted to a minimum of either of the below: o Actual HRA received o Actual Rent paid Less 10% of the salary o 50% of the salary if the rented house is situated at Mumbai, Chennai, Kolkata and Delhi and 40% of the salary in any other case.
Section 24 : Loss / Income from House property - Self Occupied	Document 1 : Provisional Certificate issued by the financial institution / Bank and house property should be owned in employee name (wholly/partially)	(i) Interest paid / payable in the present financial year 2020 - 2021 (ii) Name of the lender (iii) Address of the lender (iv) PAN number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower	Incase employee is in same location i.e. HRA and self occupied both cannot be exempt also only employee can claim if possession is completed in current FY i.e. upto possession month HRA can be considered	Capped to a maximum of Rs.200000/- only i.e. Total amount allowed for both Self Occupied & Let-out property is Rs.200000/-.
Section 24 : Loss / Income from House property - Let-out/ Deemed property	Document 1 : Provisional Certificate issued by the financial institution / Bank	(i) Interest paid / payable in the present financial year 2020 - 2021 (ii) Name of the lender (iii) Address of the lender (iv) PAN or Aadhaar number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower		
Section 24 : Loss / Income from House property - Pre EMI	Document 1 : The interest Paid Certificates issued by the financial institution / Bank for the period the interest has been paid before the possession of the property	(i) Interest paid for financial years (ii) Name of the lender (iii) Address of the lender (iv) PAN number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower		

**PAYROLL INCOME TAX - INVESTMENT PROOF SUBMISSION GUIDELINES FOR THE FINANCIAL YEAR: 2020 – 2021**

<b>Sections</b>	<b>Supporting Documents to be submitted</b>	<b>The proof submitted to Contain / Specify / Mention the details as listed</b>	<b>Important Notes</b>	<b>Tax Benefit</b>
80EEA  Interest on loan taken for certain house property	Document 1 : Latest Provisional Certificate issued by the financial institution / Bank for current FY Document 2 : Loan sanction letter with the value of property, loan amount, date of loan sanctioned should be from FY 2019-20 and 2020-21.	(i) Interest paid / payable in the present financial year 2020 - 2021 (ii) Name of the lender (iii) Address of the lender (iv) PAN number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower	Individual can claim additional benefit Rs.150000 in case interest paid, if he/she complies with the below conditions: a. First time home buyer in FY 2019-21 i.e. assessee doesn't own any house property on the loan sanction date. b. Loan was sanctioned in between 1st April 2019 to 31st March 2021 c. Stamp duty value of residential house property doesn't exceed Rs.45,00,000. Declaration should be part of system ADP team to check	Interest Amounting to Rs. 150000 is exempted (over and above the existing limit of Rs. 200000 under Section 24)
80EE  Interest on loan taken for certain house property	Document 1 : Latest Provisional Certificate issued by the financial institution / Bank for current FY Document 2 : Loan sanction letter with the value of property, loan amount, date of loan sanctioned should be FY 2016-17	(i) Interest paid / payable in the present financial year 2020 - 2021 (ii) Name of the lender (iii) Address of the lender (iv) PAN number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower	Individuals can claim an additional interest of ₹50,000 in case of self occupied property, if the following conditions are fulfilled: 1. First time home buyer in FY 2016-17 i.e. assessee doesn't own any house property on the loan sanction date. 2. Loan sanction amount doesn't exceed ₹35,00,000. 3. Value of house property doesn't exceed ₹50,00,000. Declaration should be part of system ADP team to check	Interest Amounting to Rs. 50000 is exempted (over and above the existing limit of Rs. 200000 under Section 24)
Section 80C:  Repayment of Housing loan: Principal	Document 1 : Provisional Certificate issued by the financial institution / Bank	(i) Principal paid / payable in the present financial year 2020 - 2021 (ii) Name of the lender (iii) Address of the lender (iv) PAN number of the lender (v) Address of the property (vi) Name of the Borrower / Co Borrower	Principal amount can be claimed only after the possession of the property	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80C:  Stamp duty and registration fee	Document 1. Photocopy of Sale Deed (Details of owner and address of the property is mentioned), Stamp Duty and registration Paid Receipt pertaining to current financial year (April 2020- March 2021)	(i) Owner of the property (ii) Amount paid for Registration (iii) Amount paid for Stamp Duty (iv) Financial Year 2020 - 2021	Photocopy of Sale Deed (Details of owner and address of the property is mentioned)	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-

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Section 192  Previous Employment Tax Details	Document 1 : Full and Final settlement and duly verified by him and by the former/other employer (or) Document 2 : Tax computation sheet and duly verified by him and by the former/other employer	(i) Financial year (2020 - 2021) and the Assessment year (2021 - 2022) (ii) Salary Income after Section 10 Exemption (iii) Professional Tax deducted (iv) Provident Fund / Voluntary Provident Fund Deducted (v) Income Tax Deducted	Projections will not be allowed - There should not be any balance tax deductible	The Income Tax, Provident Fund, Professional Tax Deducted will be considered while arriving at the final Tax Liability for FY 2020-2021
Section 80 C  Fixed Deposit in a Scheduled Bank	Document 1 : Fixed deposit Certificate / Receipt issued by Scheduled bank	(i) Name of the depositor (ii) Deposit period - Financial year 2020 - 2021 (iii) Type of deposit - Tax saver 5 year Fixed deposit		Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Five year time deposit under Post office	Document 1 : Fixed deposit Certificate issued by the post office Document 2 : Passbook (front page and with entries of investment made) issued by the post office	(i) The name of the depositor (ii) Period of deposit - Financial year (2020 - 2021) (iii) Type of deposit - Tax saver 5 year Fixed deposit		Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Public provident fund (PPF)	Document 1. Statement of account (or) Document 2. Passbook (front page and entries) (or) Document 3. Amount deposit Receipt or Counterfoil / Stamped challan along with front page of passbook (or) Document 4. Online Amount deposit E-Receipt or # E-Counterfoil along with front page of passbook	(i) Name of the account holder (ii) Name of the guardian (in case of proof submitted for children) (iii) Type of account (PPF) (iv) Entries of Investment made/ deposited mentioning date - made during the current Financial Year 2020-2021	Note: Can be claimed for Self, Spouse and Children.	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Sukanya Samridhi Scheme (SSY)	Document 1. Statement of account (or) Document 2. Passbook (front page and entries) (or) Document 3. Amount deposit Receipt or Counterfoil / Stamped challan along with front page of passbook (or) Document 4. Online Amount deposit E-Receipt or # E-Counterfoil along with front page of passbook	(i) Name of the account holder, (ii) Name of the guardian (in case of proof submitted for children) (iii) Type of account (SSY) (iv) Entries of Investment made/ deposited mentioning date - made during the current Financial Year 2020-2021	Can be claimed for 2 girl Children.	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-

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Section 80 C  Contributions to Unit Linked Insurance Plans	Document 1 : The Receipt of the payment issued by the Life Insurance Corporation or any other insurer	(i) Name of the insurer (ii) The Premium amount (iii) Period of premium paid – Financial Year 2020 – 2021	Can be claimed for Self, Spouse and Children.  Actual premium amount or 10% of the sum assured (if policy commencement date after 1st April 2012) or 20% of the sum assured (if policy commencement date between 01st April 2003 to 31st March 2012) whichever is less can be considered for tax exemption Policy commencement date is Prior to 01st April 2003, actual premium amount will be considered	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Life Insurance premium	Document 1 : The Receipt of the payment issued by the Life Insurance Corporation or any other insurer	(i) Name of the insurer (ii) The Premium amount (iii) Period of premium paid – Financial Year 2020 – 2021	Can be claimed for Self, Spouse and Children.  Actual premium amount or 10% of the sum assured (if policy commencement date after 1st April 2012) or 20% of the sum assured (if policy commencement date between 01st April 2003 to 31st March 2012) whichever is less can be considered for tax exemption Policy commencement date is Prior to 01st April 2003, actual premium amount will be considered	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Child education Tuition fee	Document 1 : Tuition paid receipt from the university/college/school/ other educational institution  Fees that can be considered: Tuition Fee School Fee Term Fee Exam Fee	(i) Name of the Child (ii) Date and period of payment (iii) Seal and Attested	Full-time education includes any educational course offered by any university, college, school or other educational institution to a student who is enrolled full-time for the said course. It is also clarified that full-time education includes play-school activities, pre-nursery and nursery classes.	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C  Deposit Under Senior Citizen Savings Scheme : Self	Document 1: Deposit Certificate made under senior citizen savings scheme for the current Financial year	(i) Name of the depositor (ii) Period of deposit – Financial year (2020 – 2021)	Eligible only if the employee is a Sr. Citizen. Senior Citizen is >= 60 years, as per Income Tax Act	Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-

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Section 80 C National Savings Certificate (NSC)	Document 1 : Certificate for the deposit (or) Document 2 : Passbook of the deposit with front page of the passbook	(i) Name of the depositor (ii) Period of deposit made (iii) Type of account to be mentioned as NSC / National Savings certificate (iv) Period of deposit - Financial year (2020 - 2021)		Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section 80 C Notified Mutual Fund / ELSS	Document 1 : The Mutual Fund /ELSS Statement of account (or) Document 2 : The Mutual Fund receipt / ELSS certificate	(i) Name of the investor (ii) The amount invested (iii) Period of investment - Financial year 2020 - 2021		Maximum deduction is allowed under Sec - 80C (including 80CCC and 80CCD(1)) is Rs.150000/-
Section : 80 CCC Contribution to certain Pension Funds	Document 1 : Receipt for the amount paid or deposited for any annuity plan of Life Insurance Corporation of India or any other insurer for receiving pension	(i) The name of the investor (ii) The amount invested (iii) Period of investment - Financial year 2020 - 2021		Maximum deduction is allowed under Sec - 80CCC (including 80C and 80CCD(1)) is Rs.150000/-
Section 80CCD(1) Investment in Pension Scheme create by Govt. of India - NPS or Atal pension Yojana	Document 1 : Receipt / Statement of investment issued by the government	(i) Name of the employee (ii) Contribution made by employee (only tier 1 contribution) (iii) Period of the investment - Financial year 2020 - 2021 (iv) PRAN - Mandatory	Projections not allowed Do not submit NPS deducted from Paypal under 80CCD(1B)	Maximum deduction is allowed under Sec - 80CCD(1) (including 80C and 80CCC) is Rs.150000/-
Section 80CCD(1B) Investment in Pension Scheme create by Govt. of India - NPS or Atal pension Yojana	Document 1 : Receipt / Statement of investment issued by the government	(i) Name of the employee (ii) Contribution made by employee (only tier 1 contribution) (iii) Period of the investment - Financial year 2020 - 2021 (iv) PRAN	Projections not allowed Do not submit NPS deducted from Paypal under 80CCD(1)	An additional tax exemption of maximum of Rs.50,000 is allowed which is over and above 150000/- (80C + 80CCD(1))
Section 80D Medical Insurance Premium for Self/ Spouse/ Children/ Parents - Non Senior Citizen/ Senior Citizen	Document 1 : The Premium paid receipt  Note : If age not mentioned in the receipt, Age proof to be submitted	(i) Name of the insurer (ii) Amount of premium paid (iii) Period of premium paid for the financial year 2020 - 2021 (iv) Age of the insurer	Can be claimed for Self, Spouse, Children, Parents Do not submit 80D deducted from Paypal payroll	Refer eligibility table below

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Section 80D  Preventive Health Check up for Self/ Spouse/ Children/ Parents - Non Senior Citizen/ Senior Citizen	Document 1 : Paid Receipt for Health Check Up for the current financial year	(i) Name of the employee (ii) Amount paid (iii) Date of payment (iv) Document should mention preventive health check up or any checkup packages.	Preventive Health Checkup for self, spouse, dependent children or parents are also allowed to the extent of Rs.5,000/- per year (which is part of overall above limits) Do not submit 80D deducted from Paypal payroll	Refer eligibility table below
<b>80D Medical Insurance and Preventive Health Check up eligibility table :</b>				
Parents		Maximum Eligible limit	Maximum Eligible deduction in ₹ (inclusive of Preventive Health Check up)	
Senior Citizen		₹ 50,000 + ₹ 50,000	₹ 1,00,000	
Senior Citizen		₹ 50,000 + ₹ 25,000	₹ 75,000	
Non Senior Citizen		₹ 25,000 + ₹ 25,000	₹ 50,000	
Section 80 DD  Deduction on Medical Expenses for a Handicapped with disability - Dependent	Document 1 : Bills for any expenditure incurred for the medical treatment (including nursing), training and rehabilitation of a dependent, being a person with disability  Document 2 : Disability certificate (or) Form 10IA (or) Government issued certificate (or) Copy of the Medical certificate / Prescription from private or government hospital specifying the % or disability or severe disability	(i) Name of the disabled dependent (ii) Specify the % (or) Disability (or) Severe Disability (iii) Bills with dates pertaining to present financial year	Can be claimed for dependent Spouse, children, parents, brothers and sisters	Rs.75,000 to a person with disability (above 40% and less than 80%), Rs.1,25,000 to a person with severe disability (equal to or Above 80%)

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Section 80 DDB  Deduction on Medical Expenses for (Specified disease) - Self / Dependents	Document 1 : Bills for any amount actually paid for the medical treatment of diseases  Document 2 : A prescription / Certificate from a specialist (oncologist, a urologist, nephrologist, a hematologist, an immunologist or such other specialist)	(i) Name and age the patient (ii) Name of the disease/ailment (iii) Name, address, registration number & qualification of the specialist issuing the prescription (iv) Specify the % (or) Disability (or) Severe Disability (v) Bills with dates pertaining to present financial year	For the purposes of section 80DDB, the following shall be the eligible diseases or ailments  1. Neurological Diseases as identified by a specialist, where the level of disability has been certified to be of 40% and above and covers Dementia, Dystonia Musculorum Deformans, Chorea, Motor Neuron Disease, Ataxia, Aphasia, Parkinson's Disease and Hemiballismus. 2. Malignant Cancer 3. AIDS- Acquired Immuno-Deficiency Syndrome 4. Chronic Renal failure 5. Hematological disorders like Hemophilia or Thalassemia.  "dependent" means individual, the spouse, children, parents, brothers and sisters of the employee or any of them, dependent wholly or mainly on the employee for his support and maintenance.	Individual below the sixty years of age – Maximum of Rs. 40000/- Individual age of 60 years or above – Maximum of Rs. 100000/-
Section 80E  Repayment of Interest on Loan for Higher Education	Document 1 : Provisional certificate on loan taken from any financial institution or any approved charitable institution for higher education	(i) Name of the borrower/ Coborrower (ii) Date of loan sanction (iii) Period of Interest paid - Financial year 2020 - 2021 (iv) Certificate of payment of interest from the bank specifically stating "Education Loan" for the FY 20-21	1. The deduction shall be allowed in computing the total income for the Financial year in which the employee starts paying the interest on the loan taken and immediately succeeding seven Financial years or until the Financial year in which the interest is paid in full by the employee, whichever is earlier.  2. "higher education" means any course of study pursued after passing the Senior Secondary Examination or its equivalent from any school, board or university recognized by the Central Government or State Government or local authority or by any other authority authorized by the Central Government/State Government/local authority to do so	No Limit

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Section 80 EEB  Electric Vehicle interest deduction	Document 1 : Provisional certificate with the interest payable on loan from any financial institution for the purpose of purchase of an electric vehicle  Document 2 : Copy of RC book of the electric vehicle purchased	(i) The Name of the borrower (ii) Date of loan sanctioned details (by the financial institution during the period from 01.04.2019 to 31.03.2023) and exemption can be availed only for the current FY interest payment	Can be claimed only for self/ RC copy in the name of employee	Can be claimed up to Rs 150000
Section 80 U  Deduction for suffering from Physical Disability - Self	Document 1 : Disability certificate (or) Form 10IA (or) Government issued certificate (or) Copy of the Medical certificate / Prescription from private or government hospital specifying the % or disability or severe disability	(i) Name of the employee (ii) Specify the % (or) Disability (or) Severe Disability	In cases where the condition of disability is temporary and requires reassessment of its extent after a period stipulated in the aforesaid certificate, no deduction under this section shall be allowed for any subsequent period unless a new certificate is obtained from the medical authority	Rs.75,000 to a person with disability (above 40% and less than 80%), Rs.1,25,000 to a person with severe disability (equal to or Above 80%)