

Deductions under Section 80D (Health Insurance Premiums)

- Self, spouse, children: ₹25,000 (₹50,000 for senior citizens)
- Parents (below 60 years): ₹25,000
- Parents (above 60 years): ₹50,000
- Preventive health check-up: ₹5,000 within the overall limit

Deductions under Section 80DD (Medical Treatment for Dependent with Disability)

- ₹75,000 (for 40% to 80% disability)
- ₹1.25 Lakh (for severe disability)

Deductions under Section 80DDB (Specified Diseases Treatment)

- ₹40,000 (below 60 years)
- ₹1 Lakh (for senior citizens)

11. Deductions under Section 80GG (Rent Paid for Non-HRA Earners)

- ₹5,000 per month or 25% of total income From HRA(whichever is lower)

18. Deductions for Businesses (Section 35, 35AD, and Others)

- Investment in scientific research
- Capital expenditure for specified businesses

Section 10(23C) - Income of Certain Educational and Charitable Institutions

Income for approved educational institutions, hospitals, and charitable trusts is tax-exempt.