

## Form 30 – Guidance Note

### Certificate of the medical authority for certifying ‘person with disability’, ‘severe disability’, ‘autism’, ‘cerebral palsy’ and ‘multiple disability’ for purposes of section 127 & section 154.

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 10-IA</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>30</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>80DD(4)</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>127, 154</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>11A</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>61</b>

#### **Purpose :**

Form 30 is required to be filed by assessee claims deduction under Section 127 or section 154 in respect of maintenance including medical treatment of a dependant who is a person with disability. The maximum deduction that can be availed under this section is Rs.75000/- for disability and Rs.1,25,000/- for severe disability.

#### **Who should file :**

A resident individual, availing deduction in respect of incurred any expenditure for the medical treatment (including nursing), training and rehabilitation of a dependant, being a person with disability or paid or deposited any amount under a scheme framed in this behalf by the Life Insurance Corporation or any other insurer or the Administrator or the specified company.

#### **Due Date:**

Form 30 is required to be filed along with the Return of Income. Hence, the due date for filing return of income for individuals will be the due date to file this form.

#### **Structure of Form 30:**

- **Basic details** – Name, PAN, Address, Tax Year
- **Certificate details** - Certificate No., Date
- **Details of Patient** - Name, Son/Daughter/Care of, Age, Gender, Registration No.
- **Details of Disability** –Disability type, Disability name, Condition, Reassessment
- **Details of Institution/ Government Hospital** - Name & Address
- **Qualification / designation of specialist**

**What are the documents/information required to file Form 30?**

The following documents/information are required to file form 30:

1. Certificate from the medical authority.

**What is the process flow of filing Form 30?**

The process flow includes the following steps:

1. Enter details of assessee
2. Enter details of certificate and patient
3. Enter details of disability
4. Enter details of condition and reassessment
5. Upload pdf of verification signed by the Medical Authority
6. Enter verification details
7. E-verify the Form 30 using DSC or Aadhar

**Outcome of processed Form 30:**

The deduction u/s 127 or 154 on amount spent on medical treatment for dependent person with disability, is allowed based on details filed in Form 30.

**Common changes made across forms:**

1. Pre-filling of basic details such as Name, PAN and Tax Year etc. with option for the assessee to edit the same.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Sections, Clauses and Schedules changed as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.