

Form No. 130 – Frequently Asked Questions (FAQ)

Certificate u/s 395(4)(b) of the Income-tax Act, 2025 for tax deducted at source on salary paid to an employee under section 392(1) [other than section 392(7)] or pension or interest income of specified senior citizen u/s 393(1) [Table: Sl. No. 8(iii)]

Name of form as per I.T. Rules, 1962	16	Name of form as per I.T. Rules, 2026	130
Corresponding section of I.T. Act, 1961	203	Corresponding section of I.T. Act, 2025	395(4)(b)
Corresponding Rule of I.T. Rules, 1962	31	Corresponding Rule of I.T. Rules, 2026	215(1) [Table: Sl. No. 1]

1. What is Form No. 130 and its utility?

Ans: Form No. 130 is a certificate for Tax Deducted at Source (TDS) issued annually by an employer to a salaried employee or a pensioner. It provides a detailed summary of the salary earned, tax deducted and deposited, and applicable deductions. It certifies and serves as proof that tax has been deducted from salary income and deposited with the Government. It also applies to interest income earned by specified senior citizens as per provisions of section 402(39) of the Income-tax Act, 2025. Such certificate enables the deductee to claim credit of TDS deducted and deposited on their behalf by the deductor.

2. What are the different parts of the Form No. 130?

Ans: Form No. 130 has three parts, viz. Part A, Part B and Part C.

Part A contains details of the employer / specified bank and details of the employee / specified senior citizen to whom such certificate in Form No. 130 is to be issued.

Part B contains details of summary-level reconciliation of amount paid/credited and tax deducted at source.

Part C has two annexures i.e. Annexure-I and Annexure-II:

- a) Part C (Annexure-I) is applicable where tax is deducted from salary income of employees under section 392. It contains a detailed computation of taxable income like Break-up of Gross Salary, Exemptions, Deductions, Total Taxable Income, Tax Payable, Relief under section 157, TDS/TCS paid, Net Tax Payable, etc.

- b) Part C (Annexure-II) applies specifically to specified senior citizens where tax is deducted under section 393(1) [Table: Sl. No. 8(iii)]. It includes Pension Income details, Interest Income under the head “Other Sources” paid by the specified bank, Deductions, Total Taxable Income, Tax Payable, Relief under section 157, Net Tax Payable, etc.

3. Which earlier form is replaced by Form No. 130?

Ans: Form No. 130 replaces Form 16 issued under the Income-tax Rules, 1962.

4. Who should issue Form No. 130?

Ans: The employer or specified bank responsible for deducting tax under sections 392 or 393(1) [Table: Sl. No. 8(iii)] respectively is required to issue TDS certificate using Form No. 130.

5. Is it mandatory for the deductor to issue Form No. 130?

Ans: Yes. Issuance of Form No. 130 is mandatory once tax has been deducted and deposited.

6. Can Deductor issue Form No. 130 to the deductees issued without having filed TDS statement?

Ans: No. Quarterly TDS statement must be filed for the certificate to be generated and issued. This form is generated as a result of processing of quarterly TDS statements in Form No. 138 and supporting annexures.

7. Can Form No. 130 be issued offline?

Ans: No. The employer or specified bank must mandatorily download it from the TRACES website and provide the same to the deductee after signing it digitally or manually. The certificate prepared by the employer or specified bank through any other mode/process will not be a legal or valid TDS certificate in Form No. 130.

8. What is the due date for issuing Form No. 130?

Ans: The due date for issuance of Form No. 130 is by the 15th June of the Financial Year immediately following the Tax Year in which the income was paid and tax was deducted.

9. If there is a mistake in Form No. 130, can corrections be made?

Ans: If any correction is required in Form No. 130, the employer must file a revised TDS statement in Form No. 138, within the stipulated time. Once the revised TDS statement is processed, the employer can download and issue the corrected Form No. 130 to the employee.

10. Is Form No. 130 required to be attached with the return of income?

Ans: No. It is not required to be attached with the return of income but must be preserved for purpose of records.

11. Can multiple Form No. 130 be issued for a given Tax Year?

Ans: Yes. In case a person was employed with more than one employer, then each employer is required to issue a separate certificate (Part A & B of Form No. 130) for the respective period of employment. However, Part C (Annexure-I) can be issued either by each employer or the last employer, at the option of the employee and Part C (Annexure-II) is required to be issued by Specified Bank to a Specified Senior Citizen.

12. Can a duplicate certificate be issued by the deductor?

Ans: Yes. Deductor can issue a duplicate certificate in Form No. 130 if the deductee has lost the original certificate. However, deductor must mention on the certificate that it is a duplicate one.