

Form 30 – Frequently Asked Questions

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.

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

1. What is Form 30?

Ans. 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.

2. Who should file Form 30?

Ans. 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.

3. What is the Due Date to file Form 30?

Ans. 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.

4. Is it necessary to upload a copy of the Form signed by the Medical Authority?

Ans. Yes, the copy of the Form certified by the Medical authority (Part-B of Form 30) should be uploaded while filing this form online.

5. Can the same medical certificate be submitted every year?

Ans. If the disability is temporary, a new certificate is required on expiry. No deduction shall be allowed if the certificate issued by the medical authority certifying disability has expired.

6. Why is Form 30 important?

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