Attendo

DECLARATION FORM

Form 12BB, now Form No. 124

The investment declaration form, reproduced from the Income-tax Rules 2026 as notified. Form 12BB was replaced on 1 April 2026 and three fields on it are new.

Updated August 2026 7 Pages

What's Inside

124
The form's new number
Rule 205, Income-tax Rules 2026

3
New fields
Aadhaar, relationship, contact

4
Named annexures
A-1 to A-4, now specified

01 Form 12BB is now Form No. 124

What changed on 1 April 2026, and what it means for you

If somebody hands you a Form 12BB this year, it is the wrong form. The Income-tax Act 1961 was repealed on 1 April 2026 and the rules made under the new Act renamed it. The string 12BB does not appear anywhere in the notified Income-tax Rules 2026.

Then	Now	Where it says so
Form 12BB	Form No. 124	Income-tax Rules 2026, rule 205
Rule 26C	Rule 205	Furnishing evidence of claims
Section 192(2D)	Section 392(5)(b)	The obligation to collect it
Chapter VI-A deductions	Chapter VIII-A and B	Sections 123, 124, 130, 131 and others
Financial Year	Tax Year	Throughout the new Act

What is actually new, and what only looks new

Genuinely new: your relationship with the landlord, and the employee's email and phone. None of those were on Form 12BB. Not new: the landlord's Aadhaar. The old form already said "Permanent Account Number or Aadhaar Number"; the notified new form lists them as two rows instead of one. A corrigendum in April 2026 stripped Aadhaar columns out of a number of forms, but not this one: it corrects gazette pages 1664 to 2227 and 2401 onwards, and this form sits on 2251.

The relationship field is the one worth pausing on, and the only one of the landlord rows that is genuinely new. Renting from a parent or a spouse has always been allowed and has always attracted attention. Putting the question on the form means the answer is now given up front, in writing, signed, rather than emerging later.

None of this changes what you can claim. The house rent allowance exemption is still the least of three amounts under rule 279, and the landlord's PAN is still required only once the year's rent passes one lakh rupees. What changed is the paperwork around it.

02

Form No. 124, Part A

Details of the employee

Reproduced as the gazette prints it. Fill this in, or hand it to your staff to fill in, and keep the signed copy.

1. Name of the employee	____________________ first, middle and last name in full, no abbreviations
2. Address	____________________ country, flat or door number, road, PIN, post office, area, district, state
3. Permanent Account Number	____________________
4. Email id	____________________
5. Contact number	Country code ______ Number ______
6. Tax Year	2026-27 (the year income is earned, from 1 April 2026)

Two easy ones to get wrong

The name has to be in full with no abbreviations, and the address has eight specified parts including the post office and the district. Both are set out in the notes to the form, and both are the kind of thing that gets a declaration sent back.

03

Form No. 124, Part B

Details of claims and evidence

Four categories of claim. Fill only the ones that apply, and attach the annexure named against each.

1. House Rent Allowance	
(i) Name of the landlord	____________________
(ii) Address	____________________
(iii) Permanent Account Number	____________________ required once the year's rent passes ₹1,00,000
(iv) Aadhaar Number	____________________ still on the form after the April corrigendum, which left this form alone
(v) Relationship with the landlord, if any	____________________
(vi) Rent paid to the landlord	____________________
	Repeat row 1 if there is more than one landlord
2. Leave travel concession or assistance	
Amount claimed	____________________
3. Deduction of interest on borrowing	
(i) Name of the lender	____________________
(ii) Address	____________________
(iii) Permanent Account Number	____________________ of the financial institution, the employer, or others
(iv) Interest payable or paid	____________________
	Repeat row 3 if there is more than one lender
4. Deduction under Chapter VIII-A and B	
Section 123	A ______ B ______ C ______
Section 124	____________________
Section 130	____________________
Section 131	____________________
Other sections	For example 129, 133, 137, 153
5. Other details, as annexure	____________________ see the annexure list overleaf

04 Declaration, notes and annexures

The parts people leave off

The declaration is what makes the form a statement rather than a worksheet. The notes and annexures are printed with the form and are part of it.

The declaration, as printed

I, [Name], having Permanent Account Number [PAN], do hereby certify that the information given above is complete and correct.

Place: [Place] Date: [Date] Signature of the employee: [Signature] Name: [Name]

Annexure	What to attach
A-1	House rent agreement
A-2	Documents supporting the leave travel claim
A-3	Loan agreement
A-4	Documents supporting the Chapter VIII-A and B deductions

The notes, in plain words

Names go in full, with no abbreviations. The address has eight parts: country or region, flat or door or block number, road or street or block or sector, PIN code, post office, area or locality, district, and state.

The landlord's PAN has to be given where the aggregate rent paid during the tax year exceeds one lakh rupees. All amounts are in rupees unless the form says otherwise.

05

What HR should check

Before the declaration is accepted

The employer estimates the employee's income and deducts tax on it. A declaration accepted without evidence is a deduction the employer may have to answer for.

- [ ] **Form No. 124 used, not Form 12BB, which no longer exists**
- [ ] **Tax Year stated as 2026-27, not a financial year**
- [ ] **Name in full with no abbreviations, address complete to all eight parts**
- [ ] **Landlord's PAN collected wherever the year's rent exceeds ₹1,00,000**
- [ ] **Landlord's Aadhaar collected, which this form still asks for after the April corrigendum**
- [ ] **Relationship with the landlord answered, including where the answer is none**
- [ ] **Rent agreement attached as Annexure A-1**
- [ ] **Loan agreement attached as Annexure A-3 where interest is claimed**
- [ ] **Deduction proofs attached as Annexure A-4**
- [ ] **Declaration signed and dated, with the place filled in**
- [ ] **Employee's regime choice on file, since deductions and HRA only exist if they have opted out of the default**

The regime question comes first

Almost everything on this form is worth nothing to an employee on the default regime, which allows no house rent allowance exemption and none of the Chapter VIII-A and B deductions. Establish which regime each person is on before collecting declarations, or you will collect a great deal of paper that changes no tax.

What this file is not

A working reproduction of the form with guidance, not tax advice. The form as notified is in the Income-tax Rules 2026 and that text governs. Where anything here differs from the gazette, the gazette is right.

Attendo

ATTENDO

Declarations that *collect themselves*

Attendo collects the declaration, holds the regime choice against each employee, and chases the annexures that are missing, so payroll is not estimating tax from an inbox.

Book a Free Demo

Call +91 72280 34343