

FORM NO. 39

[See rule 73]

Form for claiming relief under section 157(1) of the Act in case of receipt of additional salary, or gratuity or Retrenchment Compensation or commutation of pension

Part- A Basic Information									
1.	Details of the assessee								
	(i)	Name			(refer Note 1)				
	(ii)	Address			(refer Note 2)				
	(iii)	Permanent Account Number							
	(iv)	Residential Status							
	(v)	Email ID							
	(vi)	Contact Number							
2.	Tax Year (relevant tax year as in rule 73)								
Part-B									
3.	Relief admissible in case of receipt of additional salary (arrears or advance) or additional family pension								
	(i)	Attribution of the additional salary or family pension to the Tax Year to which it pertains							
		Sl.No.	Tax Year(s) to which the additional salary or family pension relates	Amount of additional salary, etc., relating to the Tax Year	Total Income of the Tax Year	Tax payable on Total Income	Enhanced Total Income of the Tax Year (B+C)	Tax payable on Enhanced Total Income	Tax chargeable on additional salary, etc., if it was received in the Tax Year to which it relates (F-D)
			A	B	C	D	E	F	G
		(a)							
		(b)							
		(c)							
		(d)	(Repeat if required)						
			TOTAL		TOTAL				
	(ii)	Total Income of the relevant Tax Year							
	(iii)	Tax payable on Total Income							
	(iv)	Reduced Total Income of the relevant Tax Year [row 3(ii)-total of column B of row 3(i)]							
	(v)	Tax payable on Reduced Total Income of the relevant Tax Year							
	(vi)	Tax on the additional salary, etc., in the relevant Tax Year (i.e. in year of receipt) [row 3(iii)-row 3(v)]							
	(vii)	Is the tax on additional salary in row 3(vi) greater than the total of column G of 3(i);			1. Yes 2. No				

	(viii)	Relief admissible only when row 3(vii) is Yes. Relief = row 3(vi) - total of column G of row 3(i)					
4.	Relief admissible in case of receipt of Gratuity (past services <15 Years)						
	(i)	Gratuity received during the relevant Tax Year (<i>herein referred as Y1 for Row No 4</i>)					
	(ii)	Calculation of Average rate of tax for Y2 and Y3					
			Tax Year	Total Income	Enhanced Total Income [B+ ½ of 4(i)]	Tax Payable on Enhanced Total Income	Average rate of tax on Enhanced Total Income (D/C)
			A	B	C	D	E
		Y2 (Tax Year immediately preceding Y1)					
		Y3 (Tax Year immediately preceding Y2)					
		Total					
	(iii)	Average of Average Rate of Tax of Y2 and Y3 [RA = ½ of total of column E of row 4(ii)]					
	(iv)	Total Income of the relevant Tax Year (Y1)					
	(v)	Tax payable on Total Income of Y1					
	(vi)	Average rate of tax on Total Income of Y1 [RI = row 4(v) ÷ row 4(iv)]					
(vii)	Is R1 more than RA [row 4(vi) > row 4(iii)]		1. Yes 2. No				
(viii)	Relief admissible only when row 4(vii) is Yes. [Relief = row 4(i)*(R1-RA)]						
5.	Relief admissible in cases of receipt of gratuity (past services >= 15 years)						
	(i)	Amount of Gratuity received during the relevant Tax Year (<i>herein referred as Y1 for Row No. 5</i>)					
	(ii)	Calculation of average rate of tax for Y2 , Y3 and Y4					
			Tax Year	Total Income	Enhanced Total Income [B+1/3 rd of 5(i)]	Tax Payable on Enhanced Total Income	Average rate of tax on Enhanced Total Income (D/C)
			A	B	C	D	E
	Y2 (Tax Year immediately preceding Y1)						

	Y3 (Tax Year immediately preceding Y2)					
	Y4 (Tax Year immediately preceding Y3)					
	TOTAL					
(iii)	Average of average rates of tax on Enhanced Total Incomes of Y2, Y3, and Y4 [$RA = 1/3^{rd}$ of Total of column E of row 5(ii)]					
(iv)	Total Income of the relevant Tax Year (Y1)					
(v)	Tax payable on Total Income of Y1					
(vi)	Average rate of tax on Total Income of Y1. [$R1 = \text{row 5(v)} \div \text{row 5(iv)}$]					
(vii)	Is R1 more than RA [row 5(vi) > row 5(iii)]			1. Yes 2. No		
(viii)	Relief admissible only when row 5(vii) is Yes. [Relief = row 5(i)*(R1 - RA)]					
6.	Relief admissible in cases of receipt of Retrenchment Compensation					
(i)	Amount of retrenchment compensation received during the relevant Tax Year (herein referred as Y1 for Row No. 6)					
(ii)	Calculation of Average rate of tax for Y2, Y3 and Y4					
		Tax Year	Total Income	Enhanced Total Income [$B + 1/3^{rd}$ of 6(i)]	Tax Payable on Enhanced Total Income	Average rate of tax on Enhanced Total Income (D/C)
		A	B	C	D	E
	Y2 (Tax Year immediately preceding Y1)					
	Y3 (Tax Year immediately preceding Y2)					
	Y4 (Tax Year immediately preceding Y3)					
	TOTAL					
(iii)	Average of average rates of tax on Enhanced Total Incomes of Y2, Y3, and Y4 [$RA = 1/3^{rd}$ of Total of column E of row 6(ii)]					

	(iv)	Total Income of the relevant Tax Year (Y1)	
	(v)	Tax payable on Total Income of Y1	
	(vi)	Average rate of tax on Total Income of Y1. [$RI = \text{row } 6(v) \div \text{row } 6(iv)$]	
	(vii)	Is R1 more than RA [$\text{row } 6(vi) > \text{row } 6(iii)$]	1. Yes 2. No
	(viii)	Relief admissible only when 6(vii) is Yes. [$\text{Relief} = \text{row } 6(i) * (RI - RA)$]	
7.	Relief admissible in cases of receipt of commutation of pension		
	(i)	Amount of commutation of pension received during the relevant Tax Year (<i>herein referred as Y1 for row no. 7</i>)	
	(ii)	Calculation of average rate of tax for Y2 , Y3 and Y4	
		<i>Tax Year</i>	<i>Total Income</i>
		<i>Enchanced Total Income</i> [$B+1/3^{\text{rd}}$ of 7(i)]	<i>Tax Payable on Enchanced Total Income</i>
		<i>Average rate of tax on Enchanced Total Income</i> (D/C)	
		A	B
		C	D
		E	
		Y2 (<i>Tax Year immediately preceding Y1</i>)	
		Y3 (<i>Tax Year immediately preceding Y2</i>)	
		Y4 (<i>Tax Year immediately preceding Y3</i>)	
		TOTAL	
	(iii)	Average of average rates of tax on Enchanced Total Incomes of Y2, Y3, and Y4 [$RA = 1/3^{\text{rd}}$ of Total of column E of row 7(ii)]	
	(iv)	Total Income of the relevant Tax Year (Y1)	
	(v)	Tax payable on Total Income of Y1	
	(vi)	Average rate of tax on Total Income of Y1. [$RI = \text{row } 7(v) \div \text{row } 7(iv)$]	
	(vii)	Is R1 more than RA [$\text{row } 7(vi) > \text{row } 7(iii)$]	1. Yes 2. No
	(viii)	Relief admissible only when row 7(vii) is Yes. [$\text{Relief} = \text{row } 7(i) * (RI - RA)$]	
8.	Amount of receipt for which relief is claimed and relief admissible under section 157(1):		

Sr. No.	Nature of receipt	Amount of receipt	Relief admissible
		(A)	(B)
(i)	Additional salary or family pension	<i>[Total of Column B of 3(i)]</i>	<i>[From 3(viii)]</i>
(ii)	Gratuity (for past services < 15 Years)	<i>[From 4(i)]</i>	<i>[From 4(viii)]</i>
(iii)	Gratuity (for past services >=15 years)	<i>[From 5(i)]</i>	<i>[From 5(viii)]</i>
(iv)	Retrenchment compensation	<i>[From 6(i)]</i>	<i>[From 6(viii)]</i>
(v)	Commutation of pension	<i>[From 7(i)]</i>	<i>[From 7(viii)]</i>
(vi)	Any other receipt		
(vii)	TOTAL [Sum of row 8(i) to row 8(vi)]		
9.	Total relief admissible during the relevant tax year <i>[Column B of row 8(vii)]</i>		
<u>VERIFICATION</u>			
<p>I,.....(name), holding Permanent Account Number,, do hereby affirm that the information given above is correct and complete to the best of my knowledge and belief and is in accordance with the provisions of the Act.</p> <p>Place..... Name: Date..... Signature:</p>			

Note:-

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District and (viii) State.
3. The amount of relief admissible, against each type of receipt, is to be calculated as per the manner given in the corresponding entry of the Table in sub-rule (1) of rule 73. In case of any other receipt, the amount of relief admissible is to be calculated as per sub-rule (2).
4. Amounts to be filled in ₹ unless otherwise provided.