

Key Features – Return Preparation Utility (RPU) version 2.3

- **A new column for “Deduction under Section 16 (ia)” is added under Annexure II (i.e. Salary details) for Form 24Q-Q4**
 - The above referred deduction is applicable for Regular and Correction statements for Form 24Q-Q4.
 - Deduction under Section 16 (ia) will be applicable for statements pertaining to F.Y. 2018-19 onwards.

- **Introduction of new remark code for Form 26Q**
 - A new remark code “R” is introduced under field “Remarks” in Annexure I (i.e. deductee details) for deduction on interest income for Senior Citizens.
 - This will be applicable only for section code 194A (i.e. interest other than interest on securities).
 - Same will be applicable for Regular and Correction statements pertaining to Form 26Q from F.Y. 2018-19 onwards.

- Incorporation of latest File Validation Utility (FVU) version 5.8 (applicable for TDS/TCS statements pertaining to FY 2010-11 onwards) and FVU version 2.3 (applicable for TDS/TCS statements from FY 2007-08 up to FY 2009-10).

- This version of FVU is applicable with effect from June 29, 2018.