

# **INCOME TAX RETURN FORMS**

**(A.Y.2016-17)**

## **ITR1 - SAHAJ - Individual Income Tax Return**

For **Individuals** having Income from **Salaries, One house property, other sources** (excluding winning from lottery / Horse Races)

## **ITR2 - For Individuals and HUF Not Having Income From Business Or Profession**

Income includes:-

- Income from Salary / Pension; or
- Income from House Property; or
- Income from Capital Gains; or
- Income from Other Sources (including Winning from Lottery/Horse Races).

## **ITR2A - For Individuals and HUFs not having Income from Business or Profession and Capital Gains and who do not hold foreign assets**

Income includes:-

- Income from Salary / Pension; or
- Income from House Property; or
- Income from Other Sources (including Winning from Lottery / Horse Races).

### **ITR3 - For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship**

Income includes:-

- Income by way of any interest,
- Income from salary,
- Bonus,
- Income by way of commission or remuneration, by whatever name called, due to, or received by him from such firm.

#### **Note:**

In case a partner in the firm **does not** have any income from the firm by way of **interest, salary**, etc. and has only exempt income by way of share in the profit of the firm, he shall use this form only and not **Form ITR-2**.

### **ITR4 - For Individuals And HUFs Having Income From A Proprietary Business Or Profession**

### **ITR4S – SUGAM - Presumptive Business Income Tax Return**

Income includes:-

- Business income as computed u/s 44AD and 44AE ; or
- Income from Salary/ Pension; or
- Income from One House Property (excluding cases where loss is brought forward from previous years); or
- Income from Other Sources (excluding Winning from Lottery /Horse Races)

#### **Notes:**

1. The income computed shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act.
2. This Return Form can be used only if the income being clubbed falls into the above income categories.

## **ITR5 - For Persons Other Than,-(I) Individual, (II) HUF, (III) Company And (IV) Person Filing Form ITR-7**

This Form can be used by a person being a firm, LLPs, AOP, BOI, artificial juridical person referred to in section 2(31)(vii), cooperative society and local authority.

### **Note:**

However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4C) or 139(4D) shall not use this form.

## **ITR6 - For Companies Other Than Companies Claiming Exemption Under Section. 11**

- ITR6 is an **annexure-less** Return Form
- **No document** (including TDS certificate) should be attached to this Return Form.
- All such documents enclosed with this Return Form will be detached and returned to the person filing the return.
- Tax-payers are advised to match the taxes deducted/collected/paid by or on behalf of them with their Tax Credit Statement (Form 26AS).

### **Note:**

- This Form has to be compulsorily furnished electronically under digital signature to the Income Tax Department.

## **ITR7 - For Persons Including Companies Required To Furnish Return Under Sections 139(4a) Or 139(4b) Or 139(4c) Or 139(4d)Or 139(4e)Or 139(4f)**

- ITR7 is an annexure-less Return Form and no document (including TDS certificate) should be attached to this Return.
- Tax-payers are advised to match the taxes deducted/collected/paid by or on behalf of them with their Tax Credit Statement (Form 26AS)