

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 15th day of April, 2015

Income-tax

S.O. 1014 (E).— In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (**Seventh Amendment**) Rules, 2015.
- (2) They shall be deemed to have come into force with effect from the 1st day of April, 2015.

2. In the Income-tax Rules, 1962,—
 - (1) in rule 12,—
 - (a) in sub-rule (1),-
 - (A) after the words, brackets, figure and letter “sub-section (4D)” the words, brackets, figure and letter “or sub-section (4E)” shall be inserted;
 - (B) for the figures “2014”, the figures “2015” shall be substituted;
 - (C) in clause (a), in the proviso, in clause (I), for sub-clause (ii), the following sub-clauses shall be substituted, namely:-

“(ii) signing authority in any account located outside India; or
(iii) income from any source outside India;”;
 - (D) in clause (ca), in the proviso, in clause (I), for sub-clause (ii) the following sub-clauses shall be substituted, namely:-

“(ii) signing authority in any account located outside India; or

(iii) income from any source outside India;”;

(E) in clause (g), after the words, brackets, figure and letter “sub-section (4D)” the words, brackets, figure and letter “or sub-section (4E)” shall be inserted;

(b) for sub-rule(3), the following sub-rule shall be substituted, namely:-

‘(3) The return of income referred to in sub-rule (1) shall be furnished by a person mentioned in column (ii) of the Table below to whom the conditions specified in column (iii) apply, in the manner specified in column (iv) thereof:-

Table

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
1	Individual or Hindu undivided family	(a) Accounts are required to be audited under section 44AB of the Act; (b) Where (a) is not applicable and,- (I) the return is furnished in Form No. ITR-3 or Form No. ITR-4; or (II) the person, being a resident, other than not ordinarily resident within the meaning of sub-section (6) of section 6, has, (A) assets (including financial interest in any entity) located outside India; or (B) signing authority in any account located outside India; or (C) income from any source outside India; (III) any relief, in respect of tax paid outside India, under section 90 or 90A or deduction of tax under section 91 is claimed; or (IV) any report of audit referred to in	Electronically under digital signature (A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

		<p>proviso to sub-rule (2) is required to be furnished electronically; or</p> <p>(V) total income assessable under the Act during the previous year of the person (other than the person, being an individual of the age of 80 years or more at any time during the previous year and furnishing the return in Form ITR-1 or ITR-2),-</p> <p>(i) exceeds five lakh rupees; or</p> <p>(ii) any refund is claimed in the return of income;</p>	
		(c) In any other case.	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or</p> <p>(D) Paper form;</p>
2	Company	In all cases.	Electronically under digital signature.
3	A person required to furnish the return in Form ITR-7	(a) In case of a political party;	Electronically under digital signature;
		(b) In any other case	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically</p>

			under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.
4	Firm or limited liability partnership or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	(a) Accounts are required to be audited under section 44AB of the Act; (b) In any other case.	Electronically under digital signature; (A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

Explanation.- For the purposes of this sub-rule “electronic verification code” means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).’

(d) in sub-rule (4), for the words and brackets, “Director-General of Income-tax (Systems)”, the words and brackets “Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems)” shall be substituted;

(e) in sub-rule (5), for the figures “2013”, the figures “2014” shall be substituted.

(2) in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” the “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” shall respectively, be substituted, namely:-

[Notification No. 41/2015/ F.No.142/1/2015-TPL]

(Gaurav Kanaujia)

Director to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (Sixth Amendment) Rules, 2015 vide notification number S.O. No. 1002(E) dated 13th April, 2015.



ITR-1 SAHAJ INDIVIDUAL INCOME TAX RETURN

AY 2015-16

(For Individuals having Income from Salaries, One house property, Other sources (Interest etc.) Refer to Instructions for eligibility.)

A1 FIRST NAME **A2** MIDDLE NAME

A3 LAST NAME **A4** PERMANENT ACCOUNT NUMBER

A5 SEX Male Female **A6** DATE OF BIRTH **A7** INCOME TAX WARD/CIRCLE

A8 FLAT/DOOR/BUILDING **A9** NAME OF PREMISES/BUILDING/VILLAGE

A10 ROAD/STREET **A11** AREA/LOCALITY

A12 TOWN/CITY/DISTRICT **A13** STATE **A14** COUNTRY

A15 PINCODE **A16** EMAIL ADDRESS

A17 MOBILE NO.1/RESIDENTIAL/OFFICE PHONE NO.WITH STD CODE **A18** MOBILE NO.2

A19 Fill only one if you belong to Government PSU Others

A20 Fill only one Tax Refundable Tax Payable Nil Tax Balance **A21** Fill only one Resident Non Resident Resident but not ordinarily resident

A22 Fill only one: filed On or Before due date-139(1) After due date-139(4) Revised Return-139(5) OR In response to notice 139(9) 142(1) 148 153A/153C or Under Sec. 119(2)(b)

A23 Whether Person governed by Portuguese Civil Code under section 5A **A24** If A23 is applicable, PAN of the Spouse

A25 If revised/ Defective Receipt Number of Original Return and Date of Filing of Original Return

A26 If filed in response to notice u/s 139(9)/142(1)/148/153A/153C Notice Date

A27 Whether you have Aadhaar Number? Yes No **A28** If A27 is yes, please provide

PART B - GROSS TOTAL INCOME Whole-Rupee(₹) only.

B1 Income from Salary/Pension **B1**
NOTE⇒ Ensure to fill "Sch TDS1" given in Page 2

B2 Income from One House Property Self Occupied Let out **B2** ()

B3 Income from other sources (In case of loss use ITR 2) **B3**
NOTE⇒ Ensure to fill "Sch TDS2" given in Page 2

B4 Gross Total Income (B1 + B2 + B3) **B4** ()

PART C - DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to Instructions for Limits on Amount of Deductions as per "Income Tax Act")

C1 <input type="checkbox"/> C1 80C	<input type="checkbox"/> C2 80CCC	<input type="checkbox"/> C3 80CCD(1)
<input type="checkbox"/> C4 80CCD(2)	<input type="checkbox"/> C5 80CCG	<input type="checkbox"/> C6 80D
<input type="checkbox"/> C7 80DD	<input type="checkbox"/> C8 80ddb	<input type="checkbox"/> C9 80E
<input type="checkbox"/> C10 80EE	<input type="checkbox"/> C11 80G	<input type="checkbox"/> C12 80GG
<input type="checkbox"/> C13 80GGA	<input type="checkbox"/> C14 80GGC	<input type="checkbox"/> C15 80RRB
<input type="checkbox"/> C16 80QOB	<input type="checkbox"/> C17 80TTA	<input type="checkbox"/> C18 80U
C19 Total Deductions (Add items C1 to C18)		C19
C20 Taxable Total Income (B4 - C19)		C20 ()



Permanent Account Number input boxes

PART D - TAX COMPUTATION AND TAX STATUS

Tax computation grid with fields D1 to D18 for various tax components like Tax Payable, Rebate, Cess, Relief, Interest, and Taxes Paid.

Bank Account Details (Mandatory in all cases irrespective of refund due or not)

Fields for Bank Account No. (D19), Type of account (D20), and IFS Code (D21).

VERIFICATION

Declaration text: I, son/daughter of, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete...

TRP details section including Name of the TRP, TRP PIN, Amount to be paid to TRP, and TRP Signature.

Sch BA - DETAILS OF BANK ACCOUNTS HELD IN INDIA AT ANY TIME DURING THE PREVIOUS YEAR

Table with 5 columns: S. NO., IFS CODE OF THE BANK, NAME OF THE BANK, NAME OF JOINT HOLDER(S), ACCOUNT NUMBER, ACCOUNT BALANCE AS ON 31ST MARCH OF THE PREVIOUS YEAR.

NOTE: Please refer to instructions for filling out this schedule

Sch IT - DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

Table with 4 columns: BSR CODE, DATE OF DEPOSIT, CHALLAN NO, TAX PAID.

NOTE: (1) Enter the totals of Advance Tax and Self Assessment Tax in D13 and D14 (2) Continue in Supplementary Schedule IT if you cannot fill within Sch IT

Sch TDS1 - DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]

Table with 4 columns: TAN, NAME OF THE EMPLOYER, INCOME UNDER SALARY, TAX DEDUCTED.

NOTE: (1) Enter the total of column (iv) of Sch TDS1 and column (vi) of Sch TDS2 in D15 (2) Continue in Supplementary Schedule TDS1 if you cannot fill within Sch TDS1



PERMANENT ACCOUNT NUMBER

Grid for Permanent Account Number

AY 2015-16

FIRST NAME

MIDDLE NAME

LAST NAME

Grids for First Name, Middle Name, and Last Name

Sch TDS2 - DETAILS OF TAX DEDUCTED AT SOURCE FROM INCOME OTHER THAN SALARY [As per Form 16A issued by Deductor(s)]

Table with 7 columns: TAN (col.i), NAME OF THE DEDUCTOR (col.ii), UNIQUE TDS CER. NO (col.iii), DEDUCTED YEAR (col.iv), TAX DEDUCTED (col.v), AMT OUT OF (V) CLAIMED THIS YR (col.vi), IF A23 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE (col.vii). Rows T1 to T4.

NOTE -> (1) Enter the total of column (iv) of Sch TDS1 and column (vi) of Sch TDS2 in D15 (2) Continue in Supplementary Schedule TDS2 if you cannot fill within Sch TDS2

SUPPLEMENTARY SCHEDULE IT (To be used only after exhausting items R1-R5 of Schedule IT in main form etc)

Table with 4 columns: BSR CODE (col.i), DATE OF DEPOSIT (col.ii), CHALLAN NO (col.iii), TAX PAID (col.iv). Rows R6 to R32.



PERMANENT ACCOUNT NUMBER

Grid for permanent account number

AY 2015 -16

FIRST NAME

MIDDLE NAME

LAST NAME

Name input fields with grid lines

SUPPLEMENTARY SCHEDULE TDS 1 (To be used only after exhausting items S1-S3 of Schedule TDS1 in main form etc)

Table with 4 columns: TAN (col.i), NAME OF THE EMPLOYER (col.ii), INCOME UNDER SALARY (col.iii), TAX DEDUCTED (col.iv). Rows S4 to S30.



PERMANENT ACCOUNT NUMBER

AY 2015-16

FIRST NAME

MIDDLE NAME

LAST NAME

SUPPLEMENTARY SCHEDULE TDS 2 (To be used only after exhausting items T1-T4 of Schedule TDS2 in main form etc)

TAN (col.i)	NAME OF THE DEDUCTOR (col.ii)	UNIQUE TDS CER. NO (col.iii)	DEDUCTED YEAR (col.iv)	TAX DEDUCTED (col.v)	AMT OUT OF(v) CLAIMED THIS YR (col.vi)	IF A23 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE(col.vii)
T5			YYYY			
T6			YYYY			
T7			YYYY			
T8			YYYY			
T9			YYYY			
T10			YYYY			
T11			YYYY			
T12			YYYY			
T13			YYYY			
T14			YYYY			
T15			YYYY			
T16			YYYY			
T17			YYYY			
T18			YYYY			
T19			YYYY			
T20			YYYY			
T21			YYYY			
T22			YYYY			
T23			YYYY			
T24			YYYY			
T25			YYYY			
T26			YYYY			
T27			YYYY			
T28			YYYY			
T29			YYYY			
T30			YYYY			
T31			YYYY			

1 General Instructions

These instructions are guidelines for filling the particulars in this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2015-16 only, i.e., it relates to income earned in Financial Year 2014 -15.

2. Who can use this Return Form

This Return Form is to be used by an individual whose total income for the assessment year 2015-16 includes:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property (excluding cases where loss is brought forward from previous years); or
- (c) Income from Other Sources (excluding Winning from Lottery and Income from Race Horses)

NOTE Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who cannot use this Return Form

This Return Form should not be used by an individual whose total income for the assessment year 2015-16 includes:-

- (a) Income from more than one house property; or
- (b) Income from Winnings from lottery or income from Race horses; or
- (c) Income under the head "Capital Gains" e.g., short-term capital gains or long-term capital gains from sale of house, plot, shares etc.; or
- (d) Income from agriculture/exempt income in excess of ₹ 5,000; or
- (e) Income from Business or Profession; or
- (f) Loss under the head 'Income from other sources'; or
- (g) Person claiming relief under section 90 and/or 91; or
- (h) Any resident having any asset (including financial interest in any entity) located outside India or signing authority in any account located outside India or
- (i) Any resident having income from any source outside India

4. 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.

5. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways, -

- (i) by furnishing the return in a paper form;
- (ii) by furnishing the return electronically under digital signature;
- (iii) by transmitting the data in the return electronically under electronic verification code;
- (iv) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V;

Where the Return Form is furnished in the manner mentioned at 5(iv), the assessee should print out two copies of Form ITR-V.

NOTE One copy of ITR-V, duly signed by the assessee, has to be sent by post to - Post Bag No. 1, Electronic City Office, Bengaluru-560100, Karnataka. The other copy may be retained by the assessee for his record.

6. Filling out the acknowledgment

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in the manner mentioned at 5(i) or at 5(iv), the acknowledgment slip attached with this Return Form should be duly filled.

7. Obligation to file return

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is

not chargeable to income tax is obligated to furnish his return of income. The deductions under Chapter VI-A are mentioned in Part C of this Return Form. In case of any doubt, please refer to relevant provisions of the Act. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows:-

Sl No.	Category	Amount
(i)	In case of individuals below the age of 60 years	₹ 2,50,000
(ii)	In case of individuals, being resident in India who are of the age of 60 years or more at any time during the financial year 2014-15	₹ 3,00,000
(iii)	In case of individuals, being resident in India who are of the age of 80 years or more at any time during the financial year 2014-15	₹ 5,00,000

2 Item by Item Instructions

Item	Explanation
A1-A3	Fill your First name, Middle name, Last name in A1, A2, A3 as per details entered in PAN Card
A4	Fill your Permanent Account Number. Make sure that you fill your PAN carefully. NOTE (1) Ensure that you enter PAN on the top of every page (2) In your PAN, first five and last one digit are alphabets and the remaining four digits are numerals.
A5	Fill your Gender, Male or Female
A6	Fill your Date of birth as per PAN Database Details NOTE Always fill your Date of Birth in DD/MM/YYYY Format as given in the form
A7	Fill in the Ward/Circle Example: Ward 15(1), Circle 14(1). You can also fill the full Assessing Officers Code, if known.
A8-A15	Fill in the Communication Address NOTE A8: Door No./Flat No., A11: Area/Locality and A15: PIN Code are mandatory. If you have changed your address please indicate the same, so that no communication from the department goes undelivered.
A16	Fill in your Email Address This is important for faster communication from / with the department.
A17	Fill in your own Mobile number in the first 10 digits. Fill in STD code in the next first 5 digits and then fill the residential /office phone number in the next 8 digits. This is important for faster communication from/with the department.
A18	Fill in the Mobile number of TRP or your representative who has prepared the return on your behalf. This is important for faster communication from/with the department.
A19	Shade the appropriate circle.

• Correct and Incorrect Filling methods for the circles are shown below

	CORRECT FILLING	INCORRECT FILLING
	<input checked="" type="radio"/>	<input type="radio"/> <input type="radio"/> <input type="radio"/>
• You need to fill or shade only one circle completely.		
Correct	{ A19 Fill in if you belong to	▶ <input checked="" type="radio"/> Government ▶ <input type="radio"/> PSU ▶ <input type="radio"/> Others
Incorrect	{ A19 Fill in if you belong to	▶ <input checked="" type="radio"/> Government ▶ <input checked="" type="radio"/> PSU ▶ <input checked="" type="radio"/> Others
	{ A19 Fill in if you belong to	▶ <input type="radio"/> Government ▶ <input checked="" type="radio"/> PSU ▶ <input checked="" type="radio"/> Others

A20	Tax Payable Status	Shade Circle
	Total Tax Payable(D12) < Total Prepaid Taxes (D16)	1
	Total Tax Payable(D12) > Total Prepaid Taxes (D16)	2
	Total Tax Payable(D12) = Total Prepaid Taxes (D16)	3

A21 Shade the appropriate circle. For non-residents certain deductions are not available (For more details, refer Income-tax Act, 1961)

A22	Shade the appropriate circle.																		
	<table border="1"> <thead> <tr> <th>How the return is filed</th> <th>Shade Circle</th> </tr> </thead> <tbody> <tr> <td>Voluntarily on or before the due date under section 139(1)</td> <td>1</td> </tr> <tr> <td>Voluntarily after the due date -under section 139(4)</td> <td>2</td> </tr> <tr> <td>Revised return under section 139(5)</td> <td>3</td> </tr> <tr> <td>In response to notice under section 142(1)</td> <td>4</td> </tr> <tr> <td>In response to notice under section 148</td> <td>5</td> </tr> <tr> <td>In response to notice under section 139(9)</td> <td>6</td> </tr> <tr> <td>In response to notice under section 153A/ 153C</td> <td>7</td> </tr> <tr> <td>Under section 119(2)(b) on an application to be made separately before the income-tax authority. (The return shall be treated as valid only after the application/claim/relief under section 119(2)(b) has been admitted by the income-tax authority)</td> <td>8</td> </tr> </tbody> </table>	How the return is filed	Shade Circle	Voluntarily on or before the due date under section 139(1)	1	Voluntarily after the due date -under section 139(4)	2	Revised return under section 139(5)	3	In response to notice under section 142(1)	4	In response to notice under section 148	5	In response to notice under section 139(9)	6	In response to notice under section 153A/ 153C	7	Under section 119(2)(b) on an application to be made separately before the income-tax authority. (The return shall be treated as valid only after the application/claim/relief under section 119(2)(b) has been admitted by the income-tax authority)	8
How the return is filed	Shade Circle																		
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A23	Exercise the option by shading the circle if you are governed by Portuguese Civil Code and impacted by Section 5A of Income-tax Act, 1961. You should enter only your share of income in the column B2 (house property) and B3 (other sources). The balance share of income under these heads should be entered in the return of income of your spouse.																		
A24	If you are governed by Portuguese Civil Code and impacted by Section 5A of Income- tax Act, 1961 provide PAN of the Spouse																		
A25	Provide the receipt number of Original return and date of filing of Original Return. It is mandatory for you to provide this detail in case of a revised/defective return, else the return will not be accepted by Income-tax Department.																		
A26	If the return is being filed in response to notice by the Income-tax Department under section 139(9)/142(1)/148/153A/ 153C provide the date of such notice.																		
A27	Please provide the option relating to Aadhaar Number by shading the appropriate circle.																		
A28	Please provide the 12 digit Aadhaar Number, if you have selected "Yes" in A27.																		
B1	Fill the details of salary/ pension as given in TDS certificate (Form 16) issued by the employer. However, if the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item. Further, in case there was more than one employer during the year, please furnish in this item the details in respect of total salaries from various employers. NOTE If Form 16 is not issued, compute as per Work Sheet-1 given in this instructions																		
B2	Compute as per Work Sheet-2 given in this instructions NOTE If loss, mark the negative sign with in the brackets at left Also specify by shading the circle as whether the house property is 'Self Occupied' or 'Let Out'.																		
B3	Compute as per Work Sheet-3 given in this instructions NOTE Enter only if you have Income. If loss, please use ITR 2.																		
B4	Add Items B1, B2, B3. If loss, mark the negative sign with in the brackets at left. However, this loss cannot be carried forward to next year using this form. Use ITR-2 for carry forward of Losses																		
C1	Some of the major items for deduction under this section are- amount paid or deposited towards life insurance, contribution to Provident Fund set up by the Government, recognised Provident Fund, contribution by the assessee to an approved superannuation fund, subscription to National Savings Certificates, tuition fees, payment/ repayment for purposes of purchase or construction of a residential house and many other investments)(for full list, please refer to section 80C of the Income-tax Act) As provided in section 80CCE, aggregate amount of deduction under section 80C, 80CCC and sub-section (1) of 80CCD shall not exceed one lakh and fifty thousand rupees																		
C2	Deduction in respect of contributions to certain pension funds. Limited to ₹1,00,000/-																		
C3	Deduction in respect of contribution under a pension scheme notified by Central Government. For Employees- amount paid or 10% of salary, or one lakh rupees whichever is less For Others- amount paid or 10% of gross Total Income, or one lakh rupees whichever is less																		

C4	Deduction in respect of contribution made by your employer to your account under a pension scheme notified by Central Government. For Employees- amount paid or 10% of salary, whichever is less
C5	Investments made under notified equity savings investment scheme – Note Maximum deduction ₹ 25,000/-.
C6	Deduction in respect of Medical Insurance Premium and contributions to CGHS Upper limit for 80D Deduction that can be claimed 1. Self , Spouse, Dependent Children(aggregate)- ₹15,000/- 2. Parents- ₹15,000/- 3. Senior Citizen- ₹20,000/-
C7	Deduction in respect of maintenance including medical treatment of dependent who is a person with disability Upper Limit for 80DD Deduction 1. General — ₹50,000/- 2. Severe Disability — ₹1,00,000/-
C8	Deduction in respect of medical treatment, etc. Upper limit for 80DDB Deduction that can be claimed 1. General- Actual or ₹40,000/- whichever is less 2. Senior Citizen-Actual or ₹60,000/- whichever is less
C9	Deduction in respect of interest on loan taken for higher education
C10	Deduction in respect of interest on loan taken for residential house property
C11	Deduction in respect of donations to certain funds, charitable institutions, etc. Compute as per Work Sheet-4.
C12	Deduction in respect of rents paid Maximum Deduction ₹24,000/-
C13	Deduction in respect of certain donations for scientific research or rural development
C14	Deduction in respect of contributions given by any person to political parties
C15	Deduction in respect of royalty on Patents – Note Actual or ₹3,00,000/- whichever is less.
C16	Deduction in respect of royalty income etc. of author of certain books other than text books – Note – Actual or ₹3,00,000/- whichever is less.
C17	Deduction in respect of interest on deposits in savings account – Note Maximum deduction ₹10,000/-
C18	Deduction in case of a person with disability Upper Limit for 80U Deduction 1. General — ₹50,000/- 2. Severe Disability — ₹1,00,000/-
C19	Add C1 to C18
C20	Subtract C19 from B4 and enter the corresponding amount in C20. NOTE To carry forward less in C20 use ITR 2
D1	Compute as per tax computation table given in page 3 on Taxable Total Income(C20)
D2	Deduction from income-tax to a resident individual, whose total income does not exceed ₹5,00,000/-, of an amount equal to such income-tax or an amount of ₹2,000/-, whichever is less
D3	Tax payable after rebate (D1-D2)
D4	Surcharge at the rate of 10% on D3, if C20 exceeds ₹1 crore
D5	Calculate the education cess including secondary and higher education cess at the rate of three per cent of D3 + D4
D6	D6=D3 + D4 + D5
D7	Claim the relief, if any, allowable under section 89 in respect of arrears or advances of salary received during the year.
D8	D8 = D6 - D7
D9	Calculate 234A interest according to the provisions of Income-tax Act 1961 and enter the amount in D9

D10	Calculate 234B interest according to the provisions of Income-tax Act 1961 and enter the amount in D10
D11	Calculate 234C interest according to the provisions of Income-tax Act 1961 and enter the amount in D11
D12	$D12 = D8 + D9 + D10 + D11$
D13	Add the relevant Advance Tax details given in (col. iv) of Schedule IT and write the amount in D13
D14	Add the relevant Self-Assessment Tax details given in (col. iv) of Schedule IT and write the amount in D14
D15	Add the relevant TDS deducted given in (col. iv) of Schedule TDS1 and (col. vi) of Schedule TDS2 and write the amount in D15. Verify your TDS & Tax payment details using FORM 26AS
D16	Add D13 , D14 ,D15

D17	If D12 is greater than D16, then fill the amount of Tax Payable in D17. Note : Shade the Tax Payable Circle in A20. If D16 is equal to D12, then fill '0' in D17. This will indicate that there is zero Tax Balance
D18	If D16 is greater than D12, then fill the amount of Refund in D18 Shade the Tax Refundable Circle in A20
D19 to D21	It is mandatory for you to provide the Bank details in all situations irrespective of whether you have refund or not. Refund, if any, will be directly credited into the bank account. The account number should be as per Core Banking Solution (CBS) system of the Bank. Quoting of IFS Code of the bank is mandatory.
D22	Please enter details of all exempt incomes e.g., Dividend Income, Income from agriculture etc. not exceeding ₹ 5,000/-. Use ITR 2 if exempt income or agricultural income is greater than ₹ 5,000/-. Compute as per Work Sheet-5 given in this instructions

Tax Computation Table

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2014-15) -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 2,50,000	Nil
2 Between ₹ 2,50,001 – ₹ 5,00,000	10% of income in excess of ₹ 2,50,000
3 Between ₹ 5,00,001 – ₹ 10,00,000	₹ 25,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 10,00,000	₹ 1,25,000 + 30% of income in excess of ₹ 10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2014-15 -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 3,00,000	Nil
2 Between ₹ 3,00,001 – ₹ 5,00,000	10% of income in excess of ₹ 3,00,000
3 Between ₹ 5,00,001 – ₹ 10,00,000	₹ 20,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 10,00,000	₹ 1,20,000 + 30% of income in excess of ₹ 10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2014-15 -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 5,00,000	Nil
2 Between ₹ 5,00,001 – ₹ 10,00,000	20% of income in excess of ₹ 5,00,000
3 Above ₹ 10,00,000	₹ 1,00,000 + 30% of income in excess of ₹ 10,00,000

Verification Please complete the Verification Section and Sign in the box given. Without a valid signature, your return will not be accepted by the Income-tax Department

TRP Details This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme, 2006 dated 28th November, 2006. If the return has been prepared by him, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Schedule BA This schedule is mandatorily to be filled. The details of all bank accounts held (including in joint names) at any time during the previous year need to be reported. In case the account is closed during the year, in the column for account balance as on 31st March mention "closed".

Sch IT Please enter details of tax payments, i.e., advance tax and self-assessment tax made by you.
NOTE If you have more than five Self Assessment and Advance Tax details to be entered, then fill Supplementary Schedule IT and attach the same with the return.

Sch TDS 1 Please furnish the details in accordance with Form 16 issued by the employer(s) in respect of salary income. Further in order to enable the Income Tax Department to provide accurate, quicker and full credit for taxes deducted at source, the taxpayer must ensure to quote complete details of every TDS transaction. If you have more than three Form 16 details to be entered, then fill Supplementary Schedule TDS1 and attach the same with the return.

Sch TDS 2 (i) Please furnish the details in accordance with Form 16A issued by a person in respect of interest income and other sources of income.
(ii) All the tax deductions at source made in the current financial year should be reported in the TDS schedule
(iii) "Unique TDS Certificate Number". This is a number which appears on the right hand top corner of those TDS certificates which have been generated by the deductor through the Tax Information Network (TIN) Central System.
(iv) "Deducted Year" means in which tax has been deducted. In this column fill up the four digits of relevant financial year. For example, if the deduction has been made by the deductor in the financial year 2014-15 fill up 2014 in the designated space.
(v) Enter the amount of TDS deducted which is claimed in this return of income. For example, if any income is not chargeable to tax in this year then the corresponding TDS deducted on such income, if any, will be allowable in the year in which such income is chargeable to tax.
(vi) If you are governed by Portuguese Civil Code and part of income is chargeable in your hands and part of it in the hands of your spouse, then enter in this column only part of TDS corresponding to part income chargeable in your hands.
Note: If you have more than four Form 16A details to be entered, then fill supplementary Schedule TDS2 and attach the same with the return.

4 Worksheet 1 and 2

WORKSHEET-1: How to Compute Salary Income

NOTE⇒ In the case of salaried employees, perquisites have to be valued in accordance with the notification No. SO.3245(E) dated 18.12.2009 , for the purposes of including their value in the salary income.

NAME OF THE EMPLOYER

TAN of Employer

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

SALARIES

- 1 **Gross Salary**
 - a) Salary as per provisions contained in section 17(1) 1a
NOTE⇒ Transfer item 1a of Form 16
 - b) Value of Perquisites (as per Form No. 12BB) 1b
NOTE⇒ Transfer item 1b of Form 16
 - c) Profit in lieu of Salary (as per Form No. 12BB) 1c
NOTE⇒ Transfer item 1c of Form 16
 - d) Total (1a+1b+1c) 1d

- 2 **Allowances exempt u/s 10** 2
NOTE⇒ Transfer item 2 of Form 16

- 3 **Gross Salary after Allowances (2-3)** 3
NOTE⇒ Transfer item 3 of Form 16

- 4 **Total Deductions** 4
NOTE⇒ (1) Transfer item 5 of Form 16
 (2) Add Entertainment Allowance and Tax on Employment to get Total Deductions

- 5 **Income Chargeable under the head 'Salaries' (3-4)** 5

NOTE⇒ Maintain a worksheet for each employee and then add row 5 of all employers and transfer the amount to B1 in the SAHAJ Form

WORKSHEET-2: How to Compute Income from House Property

NOTE⇒ If you have reported your interest on Housing Loan in item 7 of Form 16, then you can fill item 1g in the worksheet given below and transfer the same to B2. Ensure to fill a negative sign in the brackets given at the left in B2

HOUSE PROPERTY

- 1 **House Property**
 - (a) Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year) 1a
 - (b) The amount of rent which cannot be realized 1b
 - (c) Tax paid to local authorities 1c
 - (d) Total (1b + 1c) 1d
 - (e) Balance (1a – 1d) 1e
 - (f) 30% of 1e 1f
 - (g) Interest payable on borrowed capital (restricted to ₹ 2,00,000 if NOT 'Let Out') 1g
 - (h) Total (1f + 1g) 1h
 - (i) Income from house property 1 (1e – 1h) 1i

- 2 **Income under the head "Income from house property"**
 - (a) Rent of earlier years realized under section 25A/AA 2a
 - (b) Arrears of rent received during the year under section 25B after deducting 30% 2b
 - (c) To be mentioned in Item B2 of this Return Form → Total Income from House Property (2a+ 2b + 1i) 2c

NOTE⇒ Please include the income, if any, of specified persons such as minor children while computing the income under this head, if property is in their name

4 Worksheet 3,4 and 5

WORKSHEET-3: How to Compute Income from Other Sources

OTHER SOURCES

1 Income other than from owning race horse(s):-

(a) Taxable Dividends, Gross **1a**

(b) Interest, Gross **1b**

(c) Rental income from machinery, plants, buildings etc, Gross **1c**

(d) Others, Gross **1d**

(e) Total (1a + 1b + 1c + 1d) **1e**

(f) Deductions under section 57:-

(i) Expenses **fi**

(ii) Depreciation **fii**

(iii) Total **fiii**

2 To be mentioned in Item B3 of this Return Form → Total Income from other sources (1e – fiii) **2**

NOTE⇒ Please include the income, if any, of specified persons such as minor children while computing the income under this head, if FD etc is in their name.

WORKSHEET-4: How to Compute deductions under section 80G

DETAILS OF DONATIONS

A Donations entitled for 100% deduction (eg Prime Minister's National Relief Fund)

Name of donee	Amount of donation
(i) <input type="text"/>	Ai <input type="text"/>
(ii) <input type="text"/>	Aii <input type="text"/>
(iii) Total	Aiii <input type="text"/>

B Donations entitled for 50% deduction where donee not required to be approved under section 80G(5) (vi) (eg Prime Minister's Drought Relief Fund)

Name of donee	Amount of donation
(i) <input type="text"/>	Bi <input type="text"/>
(ii) <input type="text"/>	Bii <input type="text"/>
(iii) Total	Biii <input type="text"/>

C Donations entitled for 50% deduction where donee is required to be approved under section 80G(5) (vi) (eligible donation is restricted to 10 % of Total Income after other deductions)

Name and address of donee	Amount of donation
(i) <input type="text"/>	Ci <input type="text"/>
(ii) <input type="text"/>	Cii <input type="text"/>
(iii) Total	Ciii <input type="text"/>

D To be mentioned in Item C11 of this Return Form → Total Deduction under Section 80 G = {100% of Aiii + 50 % of Biii + 50% of [Maximum of 10% of Total Income After Other Deductions ((Item B4 – Sum of Items (C1 to C18 except C11)) or (Ciii))} **D**

WORKSHEET-5: How to Compute Exempt Income

EXEMPT INCOME

How to compute Exempt Income (Income not to be included in Total Income)

1 Interest income **1**

2 Dividend income **2**

3 Net Agriculture income (not exceeding ₹ 5,000) **3**

4 Others, including exempt income of minor child **4**

5 To be mentioned in Item D22 of this Return Form → Total (1+2+3+4) **5**

Part A-GEN GENERAL

PERSONAL INFORMATION	First name	Middle name	Last name	PAN	
	Flat/Door/Block No	Name of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Individual <input type="checkbox"/> HUF	
	Road/Street/Post Office	Area/locality		Date of Birth/Formation (DD/MM/YYYY)	
	Town/City/District	State	Pin code	Sex (in case of individual) (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Male <input type="checkbox"/> Female	
	Residential/Office Phone Number with STD code/ Mobile No. 1		Mobile No. 2	Employer Category (if in employment) (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others	
	Email Address-1 (self)	Income Tax Ward/Circle			
	Email Address-2				
	Return filed (Tick)[Please see instruction number-7] <input type="checkbox"/> On or before due date-139(1), <input type="checkbox"/> After due date-139(4), <input type="checkbox"/> Revised Return-139(5), <input type="checkbox"/> Modified return-92CD <input type="checkbox"/> under section 119(2)(b), or in response to notice <input type="checkbox"/> 139(9)-Defective, <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A/153C				
	If revised/defective/modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)		/ /		
	If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement		/ /		
Residential Status (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident					
Are you governed by Portuguese Civil Code as per section 5A? Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)					
Whether return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -					
(a)	Name of the representative				
(b)	Address of the representative				
(c)	Permanent Account Number (PAN) of the representative				

PART-B

Part B - TI Computation of total income

TOTAL INCOME	1	Salaries (7 of Schedule S)	1
	2	Income from house property (3c of Schedule HP) (enter nil if loss)	2
	3	Capital gains	
	a	Short term	
	i	Short term chargeable @15% (7ii of item E of Sch CG)	ai
	ii	Short term chargeable @30% (7iii of item E of Sch CG)	a ii
	iii	Short term chargeable at applicable rate (7iv of item E of Sch CG)	a iii
	iv	Total Short term (ai + a ii + a iii)	3aiv
	b	Long-term	
	i	Long term chargeable @10% (7v of item E of Sch CG)	bi
	ii	Long term chargeable @20% (7vi of item E of Sch CG)	b ii
	iii	Total Long-term (bi + b ii) (enter nil if loss)	3biii
c	Total capital gains (3aiv + 3biii) (enter nil if loss)	3c	

Do not write or stamp in this area (Space for bar code)

For Office Use Only
Receipt No

Date
Seal and Signature of receiving official

4	Income from other sources	
	a from sources other than from owning race horses and income chargeable to tax at special rate (1i of Schedule OS) (enter nil if loss)	4a
	b Income chargeable to tax at special rate (1fiv of Schedule OS)	4b
	c from the activity of owning and maintaining race horses (3c of Schedule OS)(enter nil if loss)	4c
	d Total (4a + 4b + 4c) (enter nil if loss)	4d
5	Total (1+2+3c +4d)	5
6	Losses of current year set off against 5 (total of 2xi and 3xi of Schedule CYLA)	6
7	Balance after set off current year losses (5-6) (total of col. 4 of Schedule CYLA +4b)	7
8	Brought forward losses set off against 7 (2x of Schedule BFLA)	8
9	Gross Total income (7-8)(3xi of Schedule BFLA +4b)	9
10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9	10
11	Deductions under Chapter VI-A [r of Schedule VIA and limited to (9-10)]	11
12	Total income (9-11)	12
13	Income which is included in 12 and chargeable to tax at special rates (total of (i) of schedule SI)	13
14	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	14
15	Aggregate income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]	15
16	Losses of current year to be carried forward (total of row xi of Schedule CFL)	16

Part B - TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	Tax payable on total income	
		a Tax at normal rates on 15 of Part B-TI	1a
		b Tax at special rates (total of (ii) of Schedule SI)	1b
		c Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]	1c
		d Tax Payable on Total Income (1a + 1b – 1c)	1d
	2	Rebate under section 87A (applicable for resident and if 12 of Part B-TI does not exceed 5 lakh)	2
	3	Tax payable (1d - 2)	3
	4	Surcharge on 3 (applicable if 12 of Part B-TI exceeds 1 crore)	4
	5	Education cess, including secondary and higher education cess, on (3 + 4)	5
	6	Gross tax liability (3 + 4 + 5)	6
	7	Tax relief	
		a Section 89	7a
		b Section 90/90A (2 of Schedule TR)	7b
		c Section 91(3 of Schedule TR)	7c
		d Total (7a + 7b + 7c)	7d
8	Net tax liability (6 – 7d) (enter zero if negative)	8	
	9	Interest payable	
		a For default in furnishing the return (section 234A)	9a
		b For default in payment of advance tax (section 234B)	9b
		c For deferment of advance tax (section 234C)	9c
		d Total Interest Payable (9a+9b+9c)	9d
10	Aggregate liability (8 + 9d)	10	
TAXES PAID	11	Taxes Paid	
		a Advance Tax (from Schedule-IT)	11a
		b TDS (total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2)	11b
		c Self-Assessment Tax (from Schedule-IT)	11c
		d Total Taxes Paid (11a + 11b + 11c)	11d
12	Amount payable (Enter if 10 is greater than 11d, else enter 0)	12	
REFUND	13	Refund (If 11d is greater than 10) (Refund, if any, will be directly credited into the bank account)	13
	14	Enter your bank account number (the number should be 9 digits or more as per CBS system of the bank)	
	15	IFS Code of the bank	
	16	Type of Account (tick as applicable <input checked="" type="checkbox"/> Savings <input type="checkbox"/> Current	

17	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
18	Have your undertaken any foreign travel during the previous year? <i>[applicable only in case of a resident] [Ensure Schedule FT is filled up if the answer is Yes]</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No

VERIFICATION

I, _____ son/ daughter of _____ holding permanent account number _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year **2015-16**.

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place _____

Sign here →

Date _____

15 If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		16

Schedule S Details of Income from Salary

SALARIES	Name of Employer		PAN of Employer (optional)		
	Address of employer		Town/City	State	
			Pin code		
	1	Salary (Excluding all exempt/ non-exempt allowances, perquisites & profit in lieu of salary as they are shown separately below)		1	
	2	Allowances exempt under section 10 (Not to be included in 7 below)			
		i	Travel concession/assistance received [(sec. 10(5))]		2i
		ii	Tax paid by employer on non-monetary perquisite [(sec. 10(10CC))]		2ii
		iii	Allowance to meet expenditure incurred on house rent [(sec. 10(13A))]		2iii
		iv	Other allowances		2iv
	3	Allowances not exempt (refer Form 16 from employer)		3	
4	Value of perquisites (refer Form 16 from employer)		4		
5	Profits in lieu of salary (refer Form 16 from employer)		5		
6	Deduction u/s 16 (Entertainment allowance by Government and tax on employment)		6		
7	Income chargeable under the Head 'Salaries' (1 + 3 + 4 + 5 - 6)		7		

Schedule HP Details of Income from House Property (Please refer to instructions)

HOUSE PROPERTY	1	Address of property 1		Town/ City	State	PIN Code	
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
	Your percentage of share in the property. <input style="width: 50px;" type="text"/>						
	Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property		
	I						
	II						
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/> deemed let out <input type="checkbox"/>		Name(s) of Tenant (if let out)		PAN of Tenant(s) (optional)		
			I				
			II				
	a	Annual lettable value or rent received or receivable (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)				1a	
b	The amount of rent which cannot be realized		1b				
c	Tax paid to local authorities		1c				

d	Total (1b + 1c)	1d	
e	Annual value (1a – 1d) (nil, if self -occupied etc. as per section 23(2)of the Act)	1e	
f	Annual value of the property owned (own percentage share x 1e)	1f	
g	30% of 1f	1g	
h	Interest payable on borrowed capital	1h	
i	Total (1g + 1h)	1i	
j	Income from house property 1 (1f – 1i)	1j	
2	Address of property 2	Town/ City	State
			PIN Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)		
	Your percentage of share in the property <input type="text"/>		
	Name of Co-owner(s)	PAN of Co-owner (s)	Percentage Share in Property
I			
II			
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>	Name of Tenant	PAN of Tenant (optional)
a	Annual lettable value or rent received or receivable (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)	2a	
b	The amount of rent which cannot be realized	2b	
c	Tax paid to local authorities	2c	
d	Total (2b + 2c)	2d	
e	Annual value (2a – 2d)	2e	
f	Annual value of the property owned (own percentage share x 2e)	2f	
g	30% of 2f	2g	
h	Interest payable on borrowed capital	2h	
i	Total (2g+ 2h)	2i	
j	Income from house property 2 (2f – 2i)	2j	
3	Income under the head “Income from house property”		
a	Rent of earlier years realized under section 25A/AA	3a	
b	Arrears of rent received during the year under section 25B after deducting 30%	3b	
c	Total (1j + 2j +3a + 3b) (if negative take the figure to 2i of schedule CYLA)	3c	

NOTE ▶ Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

Schedule CG Capital Gains

Short-term Capital Gains	A	Short-term Capital Gains (STCG) (Items 3, 4 and 7 are not applicable for residents)			
	1	From sale of land or building or both			
		a	i	Full value of consideration received/receivable	
			ii	Value of property as per stamp valuation authority	
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)	
		b	Deductions under section 48		
			i	Cost of acquisition without indexation	
			ii	Cost of Improvement without indexation	
			iii	Expenditure wholly and exclusively in connection with transfer	
			iv	Total (bi + bii + biii)	
		c	Balance (aiii – biv)		
		d	Deduction under section 54B (Specify details in item D below)		
		e	Short-term Capital Gains on Immovable property (1c - 1d)		
				A1e	
		2	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)		
			a	Full value of consideration	
			b	Deductions under section 48	
			i	Cost of acquisition without indexation	
			ii	Cost of Improvement without indexation	
			iii	Expenditure wholly and exclusively in connection with transfer	
		iv	Total (i + ii + iii)		
	c	Balance (2a – biv)			
			2c		

	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		2d			
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)			A2e		
3	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
	a	STCG on transactions on which securities transaction tax (STT) is paid			A3a		
	b	STCG on transactions on which securities transaction tax (STT) is not paid			A3b		
4	For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD						
	a	Full value of consideration		4a			
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	c	Balance (4a – biv)		4c			
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		4d			
	e	Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d)			A4e		
5	From sale of assets other than at A1 or A2 or A3 or A4 above						
	a	Full value of consideration		5a			
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of Improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	c	Balance (3a – biv)		5c			
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		5d			
	e	STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)			A5e		
6	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below						
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)	
	i	2011-12	54D/54G/54GA				
	ii	2012-13	54B				
	iii	Amount deemed to be short term capital gains (Xi + Xii)				A6	
7	FOR NON-RESIDENTS- STCG included in A1-A6 but not chargeable to tax in India as per DTAA						
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item no. A1 to A6 above in which included	Amount of STCG	
	I				A1e/A2e/A3a/A3b/A4e/A5e/A6		
	II				A1e/A2e/A3a/A3b/A4e/A5e/A6		
	III	Total amount of STCG chargeable to tax under DTAA				A7	
8	Total Short-term Capital Gain chargeable under I.T. Act (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6-A7)						
B	Long-term capital gain (LTCG) (Items 4, 5, 6 & 9 are not applicable for residents)						
Long-term Capital Gains	1	From sale of land or building or both					
		a	i	Full value of consideration received/receivable	ai		
			ii	Value of property as per stamp valuation authority	aii		
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)	aiii		
		b	Deductions under section 48				
			i	Cost of acquisition with indexation	bi		
			ii	Cost of Improvement with indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (bi + bii + biii)	biv		
		c	Balance (aiii – biv)			1c	
	d	Deduction under section 54/54B/54EC/54F/54GB (Specify details in item D below)			1d		

e	Long-term Capital Gains on Immovable property (1c - 1d)				B1e	
2	From sale of bonds or debenture (other than capital indexed bonds issued by Government)					
a	Full value of consideration			2a		
b	Deductions under section 48					
	i	Cost of acquisition without indexation		bi		
	ii	Cost of improvement without indexation		bii		
	iii	Expenditure wholly and exclusively in connection with transfer		biii		
	iv	Total (bi + bii +biii)		biv		
c	Balance (2a – biv)			2c		
d	Deduction under sections 54EC/54F (Specify details in item D below)			2d		
e	LTCG on bonds or debenture (2c – 2d)				B2e	
3	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso to section 112(1) is applicable or unit of a Mutual Fund transferred on or before 10-07-2014 (taxable @ 10% without indexation benefit), (ii) GDR of an Indian company referred in sec. 115ACA					
a	Full value of consideration			3a		
b	Deductions under section 48					
	i	Cost of acquisition without indexation		bi		
	ii	Cost of improvement without indexation		bii		
	iii	Expenditure wholly and exclusively in connection with transfer		biii		
	iv	Total (bi + bii +biii)		biv		
c	Balance (3a – biv)			3c		
d	Deduction under sections 54EC/54F (Specify details in item D below)			3d		
e	Long-term Capital Gains on assets at B3 above (3c – 3d)				B3e	
4	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
a	LTCG computed without indexation benefit			4a		
b	Deduction under sections 54EC/54F (Specify details in item D below)			4b		
c	LTCG on share or debenture (4a – 4b)				B4c	
5	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD					
a	Full value of consideration			5a		
b	Deductions under section 48					
	i	Cost of acquisition without indexation		bi		
	ii	Cost of improvement without indexation		bii		
	iii	Expenditure wholly and exclusively in connection with transfer		biii		
	iv	Total (bi + bii +biii)		biv		
c	Balance (5a – biv)			5c		
d	Deduction under sections 54EC/54F (Specify details in item D below)			5d		
e	Long-term Capital Gains on assets at 5 above in case of NON-REESIDENT (5c – 5d)				B5e	
6	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)					
a	LTCG on sale of specified asset (computed without indexation)			6a		
b	Less deduction under section 115F (Specify details in item D below)			6b		
c	Balance LTCG on sale of specified asset (6a – 6b)				B6c	
d	LTCG on sale of asset, other than specified asset (computed without indexation)			6d		
e	Less deduction under section 115F (Specify details in item D below)			6e		
f	Balance LTCG on sale of asset, other than specified asset (6d – 6e)				B6f	
7	From sale of assets where B1 to B6 above are not applicable					
a	Full value of consideration			7a		
b	Deductions under section 48					
	i	Cost of acquisition with indexation		bi		
	ii	Cost of improvement with indexation		bii		
	iii	Expenditure wholly and exclusively in connection with transfer		biii		
	iv	Total (bi + bii +biii)		biv		
c	Balance (4a – biv)			7c		
d	Deduction under sections 54EC/54F (Specify details in item D below)			7d		
e	Long-term Capital Gains on assets at B7 above (7c-7d)				B7e	
8	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)	

	i	2011-12	54/54D/54F/54G/54GA							
	ii	2012-13	54B							
	iii	Amount deemed to be long-term capital gains (Xi + Xii)							B8	
9 FOR NON-RESIDENTS- LTCG included in B1- B8 but not chargeable to tax in India as per DTAA										
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item B1 to B8 above in which included			Amount of LTCG		
	I				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8					
	II				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8					
	III Total amount of LTCG chargeable to tax under DTAA								B9	
10 Total long term capital gain chargeable under I.T. Act [B1e +B2e +B3e + B4c + B5e +B6c+ B6f+ B7e+ B8 - B9] (In case of loss take the figure to 5xi of schedule CFL)										
C	Income chargeable under the head "CAPITAL GAINS" (A8 + B10) (take B10 as nil, if loss) (If C is negative, take the figure to 4xi of schedule CFL and if it is positive, take the figure to respective row in item E)								C	
D Information about deduction claimed										
	1 In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details									
	a	Section under which deduction claimed			1a	amount of deduction				
	i	Cost of new asset			ai					
	ii	Date of its acquisition/construction			aii	dd/mm/yyyy				
	iii	Amount deposited in Capital Gains Accounts Scheme before due date			aiii					
	b	Section under which deduction claimed			1b	amount of deduction				
	i	Cost of new asset			bi					
	ii	Date of its acquisition/construction			bii	dd/mm/yyyy				
	iii	Amount deposited in Capital Gains Accounts Scheme before due date			biii					
	c	Total deduction claimed (1a + 1b)			1c					
	2 In case of deduction u/s 54GB, furnish PAN of the company									
E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A7 & B9 which is chargeable under DTAA)									
	Sl.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off			Long term capital loss set off		Current year's capital gains remaining after set off (7= 1-2-3-4-5-6)	
				15%	30%	applicable rate	10%	20%		
			1	2	3	4	5	6	7	
	i	Loss to be set off (Fill this row if computed figure is negative)		(A2e+A3a)	A4e	(A1e+A3b+ A5 +A6)	(B3e+ B5e+B6c)	(B1e+B2e+ B4c+ B6f+ B7e+B8)		
	ii	Short term capital gain	15%	(A2e+A3a)						
	iii		30%	A4e						
	iv		applicable rate	(A1e+A3b+A5e+ A6)						
	v	Long term capital gain	10%	(B3e+ B5e+B6c)						
	vi		20%	(B1e+B2e+B4c+ B6f+ B7e+B8)						
	vii	Total loss set off (ii + iii + iv + v + vi)								
	viii	Loss remaining after set off (i - vii)								
F Information about accrual/receipt of capital gain										
		Type of Capital gain / Date		Upto 15/9 (i)	16/9 to 15/12 (ii)	16/12 to 15/3 (iii)	16/3 to 31/3 (iv)			
	1	Short-term capital gains taxable at the rate of 15% Enter value from item 3iii of schedule BFLA, if any.								
	2	Short-term capital gains taxable at the rate of 30% Enter value from item 3iv of schedule BFLA, if any.								
	3	Short-term capital gains taxable at applicable rates Enter value from item 3v of schedule BFLA, if any.								
	4	Long- term capital gains taxable at the rate of 10% Enter value from item 3vi of schedule BFLA, if any.								
	5	Long- term capital gains taxable at the rate of 20% Enter value from item 3vii of schedule BFLA, if any.								

NOTE ▶ Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

Schedule OS

Income from other sources

OTHER SOURCES	1	Income						
	a	Dividends, Gross					1a	
	b	Interest, Gross					1b	
	c	Rental income from machinery, plants, buildings, etc., Gross					1c	
	d	Others, Gross (excluding income from owning race horses) Mention the source						
		i	Winnings from lotteries, crossword puzzles etc.				1di	
		ii					1dii	
		iii					1diii	
		iv	Total (1di + 1dii+ 1diii)				1div	
	e	Total (1a + 1b + 1c + 1div)						1e
	f	Income included in '1e' chargeable to tax at special rate (to be taken to schedule SI)						
		i	Winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)					1fi
		ii	Any other income chargeable to tax at the rate specified under Chapter XII/XII-A					1fii
		iii	FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA					
		Sl.	Country name, code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained?	Corresponding section of the Act which prescribes rate	Amount of income
		I						
		II						
		III	Total amount of income chargeable to tax under DTAA					1fiii
		iv	Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii)					1fiv
	g	Gross amount chargeable to tax at normal applicable rates (1e-1fiv)						1g
h	Deductions under section 57 (other than those relating to income under 1fi, 1fii & 1fiii for non-residents)							
	i	Expenses / Deductions			hi			
	ii	Depreciation			hii			
	iii	Total			hiii			
	i	Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii) (If negative take the figure to 3i of schedule CYLA)					1i	
2	Income from other sources (other than from owning race horses) (1fiv + 1i) (enter 1i as nil, if negative)						2	
3	Income from the activity of owning and maintaining race horses							
	a	Receipts			3a			
	b	Deductions under section 57 in relation to (4)			3b			
	c	Balance (4a – 4b) (if negative take the figure to 6xi of Schedule CFL)					3c	
4	Income under the head "Income from other sources" (2 + 3c) (take 3c as nil if negative)						4	

NOTE ▶ Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head.

Schedule CYLA **Details of Income after Set off of current year losses**

	Sl.No	Head/ Source of Income	Income of current year	House property loss of	Other sources loss (other	Current year's Income	
			(Fill this column only if income is positive)	the current year set off	than loss from race horses) of the current year set off	remaining after set off	
			1	2	3	4=1-2-3	
CURRENT YEAR LOSS ADJUSTMENT	i	Loss to be set off →		(3c of Schedule -HP)	(1i of Schedule-OS)		
	ii	Salaries	(7 of Schedule S)				
	iii	House property	(3c of Schedule HP)				
	iv	Short-term capital gain taxable @ 15%	(7ii of item E of schedule CG)				
	v	Short-term capital gain taxable @ 30%	(7iii of item E of schedule CG)				
	vi	Short-term capital gain taxable at applicable rates	(7iv of item E of schedule CG)				
	vii	Long term capital gain taxable @ 10%	(7v of item E of schedule CG)				
	viii	Long term capital gain taxable @ 20%	(7vi of item E of schedule CG)				
	ix	Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax)	(1i of schedule OS)				
	x	Profit from owning and maintaining race horses	(3c of schedule OS)				
	xi	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x)					
	xii	Loss remaining after set-off (i - xi)					

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

BROUGHT FORWARD LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per col. 4 of Schedule CYLA	Brought forward loss set off	Current year's income remaining after set off
			1	2	3
	i	Salaries	(4ii of schedule CYLA)		
ii	House property	(4iii of schedule CYLA)		(B/f house property loss)	
iii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)		(B/f short-term capital loss)	
iv	Short-term capital gain taxable @ 30%	(4v of Schedule CYLA)		(B/f short-term capital loss)	
v	Short-term capital gain taxable at applicable rates	(4vi of Schedule CYLA)		(B/f short-term capital loss)	
vi	Long-term capital gain taxable @ 10%	(4vii of Schedule CYLA)		(B/f short-term or long-term capital loss)	
vii	Long term capital gain taxable @ 20%	(4viii of Schedule CYLA)		(B/f short-term or long-term capital loss)	
viii	Other sources (excluding profit from owning race horses and winnings from lottery, game etc.)	(4ix of Schedule CYLA)			
ix	Profit from owning and maintaining race horses	(4x of Schedule CYLA)		(B/f loss from horse races)	
x	Total of brought forward loss set off (ii2 + iii2 + iv2 + v2+vi2+vii2+ix2)				
xi	Current year's income remaining after set off Total (i3 + ii3 + iii3 + iv3 + v3+vi3+vii3+viii3+ix3)				

Schedule CFL Details of Losses to be carried forward to future years

CARRY FORWARD OF LOSS	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
	1	2	3	4	5	6
	i	2007-08				
ii	2008-09					
iii	2009-10					
iv	2010-11					
v	2011-12					
vi	2012-13					
vii	2013-14					
viii	2014-15					
ix	Total of earlier year losses					
x	Adjustment of above losses in Schedule BFLA		(2ii of schedule BFLA)			(2ix of schedule BFLA)
xi	2015-16 (Current year losses)		(2xii of schedule CYLA)	((2viii+3viii+4viii) of item E of schedule CG)	((5viii+6viii) of item E of schedule CG)	
xii	Total loss carried forward to future years					

Schedule VIA Deductions under Chapter VI-A (Section)

TOTAL DEDUCTIONS	a	80C	g	80DDB	n	80QQB
	b	80CCC	h	80E	o	80RRB
	c(i)	80CCD(1) (assessee's contribution)	i	80EE	p	80TTA
	c(ii)	80CCD(2) (employers contribution)	j	80G	q	80U
	d	80CCG	k	80GG		
	e	80D	l	80GGA		
	f	80DD	m	80GGC		
	r	Total deductions (total of a to q)				

Schedule 80G Details of donations entitled for deduction under section 80G

DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit	PAN of Donee	Amount of donation	Eligible Amount of donation
		Name and address of donee			
	i				
	ii				
	iii				

	v	Total			
B	Donations entitled for 50% deduction without qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv				
	v	Total			
C	Donations entitled for 100% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv				
	v	Total			
D	Donations entitled for 50% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv				
	v	Total			
E	Total donations (Av + Bv + Cv + Dv)				

Schedule SPI Income of specified persons (spouse, minor child etc) includable in income of the assessee (income of the minor child, in excess of Rs. 1,500 per child, to be included)

Sl No	Name of person	PAN of person (optional)	Relationship	Nature of Income	Amount (Rs)
1					
2					
3					

Schedule SI Income chargeable to tax at special rates (please see instructions No. 9 for rate of tax)

Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares/units on which STT paid)	<input type="checkbox"/>	15	(3iii of schedule BFLA)	
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of schedule BFLA)	
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
5	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
6	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
7	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
8	115E (LTCG for non-resident indian on specified asset)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)	
8	112 (LTCG on others)	<input type="checkbox"/>	20	(3vii of schedule BFLA)	
10	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(1fi of schedule OS)	
11	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fii of schedule OS)	
12	Chargeable under DTAA rate	<input type="checkbox"/>		(part of 1fiii of schedule OS)	
13		<input type="checkbox"/>			
14					
15					
			Total		

Schedule EI Details of Exempt Income (Income not to be included in Total Income)

EXEMPT INCOME	1	Interest income		1		
	2	Dividend income		2		
	3	Long-term capital gains from transactions on which Securities Transaction Tax is paid		3		
	4	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i			
		i	Expenditure incurred on agriculture	ii		
		ii	Unabsorbed agricultural loss of previous eight assessment years	iii		
	iii	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)		4		
5	Others, including exempt income of minor child		5			
6	Total (1+2+3+4+5)		6			

Schedule IT Details of payments of Advance Tax and Self-Assessment Tax

TAX PAYMENTS	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)	
	(1)	(2)	(3)	(4)	(5)	
	i					
	ii					
	iii					
	iv					
v						

NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 11a & 11c of Part B-TTI

Schedule TDS1 Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]

TDS ON SALARY	Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
	(1)	(2)	(3)	(4)	(5)
	i				
ii					

NOTE ▶ Please enter total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI

Schedule TDS2 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued by Deductor(s) or Form 26QB]

TDS ON OTHER INCOME	Sl No	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)		Amount out of (6) or (7) being carried forward
					Fin. Year in which deducted	Amount b/f		in own hands	in the hands of spouse, if section 5A is applicable	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
i										
ii										

NOTE ▶ Please enter total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI

Schedule FSI Details of Income from outside India and tax relief

Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)

1			i	Salary					
			ii	House Property					
			iii	Business or Profession					
			iv	Capital Gains					
			v	Other sources					
			Total						
2			i	Salary					
			ii	House Property					
			iii	Business or Profession					
			iv	Capital Gains					
			v	Other sources					
			Total						

NOTE ▶ Please refer to the instructions for filling out this schedule.

Schedule TR Summary of tax relief claimed for taxes paid outside India

1 Details of Tax relief claimed						
	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)	
	(a)	(b)	(c)	(d)	(e)	
	Total					
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2	
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4	Yes/No
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India		

NOTE ▶ Please refer to the instructions for filling out this schedule.

Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code

Name of the spouse					
PAN of the spouse					
	Heads of Income	Income received under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Business or profession				
3	Capital gains				
4	Other sources				
5	Total				

Schedule BA Details of Bank Accounts held in India at any time during the previous year

Number of bank accounts held by you at any time (including opened/closed) during the previous year					
Sl.	IFS Code of the Bank	Name of the Bank	Name of Joint holder(s), if any	Account Number	Account balance as on 31 st March of the previous year
1					
2					

NOTE ▶ Please refer to instructions for filling out this schedule

Schedule FA

Details of Foreign Assets and Income from any source outside India

DETAILS OF FOREIGN ASSETS

A Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year											
Sl No	Country Name and Code	Name and Address of the Bank	Account holder name	Status- Owner/ Beneficial owner/ Beneficiary	Account Number	Account opening date	Peak Balance During the Year (in rupees)	Interest accrued in the account	Interest taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year											
Sl No	Country Name and code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											
C Details of Immovable Property held (including any beneficial interest) at any time during the previous year											
Sl No	Country Name and code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
D Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year											
Sl No	Country Name and code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.											
Sl No	Name of the Institution in which the account is held	Address of the Institution	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor											
Sl No	Country Name and code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession											
Sl No	Country Name and code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
						Amount	Schedule where offered	Item number of schedule			

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								

NOTE ▶ Please refer to instructions for filling out this schedule

Schedule FT Details of foreign travel and expenses incurred during the year

Passport Number		Issued at	
Sl.	Country visited during the year	Number of times visited	In case of a resident, expenses incurred from own sources, if any, in relation to such travel
(1)	(2)	(3)	(4)
1			
2			

NOTE ▶ Please refer to instructions for filling out this schedule

Instructions for filling out FORM ITR-2

These instructions are guidelines for filling the particulars in this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2015-16 only, i.e., it relates to income earned in Financial Year 2014-15.

2. Who can use this Return Form?

This Return Form is to be used by an individual or a Hindu Undivided Family whose total income for the assessment year 2015-16 includes:-

- (a) **Income from Salary / Pension; or**
- (b) **Income from House Property; or**
- (c) **Income from Capital Gains; or**
- (d) **Income from Other Sources** (including Winning from Lottery and Income from Race Horses).

Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used where such income falls in any of the above categories.

3. Who cannot use this Return Form?

This Return Form should not be used by an individual whose total income for the assessment year 2015-16 includes Income from Business or Profession.

4. 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.

5. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways, -

- (i) by furnishing the return in a paper form;
- (ii) by furnishing the return electronically under digital signature;
- (iii) by transmitting the data in the return electronically under electronic verification code;
- (iv) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V;

A resident assessee having any assets (including financial interest in any entity) located outside India or signing authority in any account located outside India, shall fill out schedule FA and furnish the return in the manner provided at 5(ii), 5(iii) or 5(iv).

From the assessment year 2015-16 onwards any assessee (other than an individual of the age of 80 years or more at any time during the previous year) having a refund claim in the return or having total income of more than five lakh rupees is required to furnish the return in the manner provided at 5(ii) or 5(iii) or 5(iv). Also in case of an assessee claiming relief under section 90, 90A or 91 to whom Schedule FSI and Schedule TR apply, he has to furnish the return in the manner provided at 5(ii) or 5(iii) or 5(iv).

Where the Return Form is furnished in the manner mentioned at 5(iv), the assessee should print out two copies of Form ITR-V. One copy of ITR-V, duly signed by the assessee, has to be sent by ordinary post to Post Bag No. 1, Electronic City Office, Bengaluru-560100 (Karnataka). The other copy may be retained by the assessee for his record.

6. Filling out the acknowledgement

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in the manner mentioned at 5(i) the acknowledgement should be duly filled in ITR-V.

7. Columns under Filing Status

Under the heading 'Filing Status' in the Return Form the relevant box needs to be checked regarding section under which the return is being filed on the basis of following.

Sl.No.	How the return is filed
i	On or before the due date as provided under section 139(1)
ii	After the due date under section 139(1) but before the expiry of one year from the end of relevant assessment year as per section 139(4)
iii	Revised Return under section 139(5)
iv	Modified return under section 92CD
v	In response to notice under section 139(9) for removal of defects

vi	In response to notice under section 142(1)
vii	In response to notice under section 148
viii	In response to notice under section 153A/ 153C
viii	Under section 119(2)(b) on an application to be made separately before the income-tax authority <i>(The return shall be treated as valid only after the application/claim/relief under section 119(2)(b) has been admitted by the income-tax authority)</i>

If the assessee is governed by Portuguese Civil Code under section 5A of the Income-tax Act, schedule 5A is required to be filled out. Schedules relating to different heads of income should be filled out. However, while filling part B-TI (computation of total income) you should apportion the income (other than income from salary) and enter only your share of income under different heads. The balance share of income should be entered in the return of income of the spouse under respective heads.

8. Obligation to file return

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows:-

Sl.No.	Category	Amount (in Rs.)
i.	In case of individuals below the age of 60 years	2,50,000
ii.	In case of individuals, resident in India, who are of the age of 60 years or more but less than eighty years at any time during the financial year 2014-15	3,00,000
iii.	In case of individuals, resident in India, who are of the age of 80 years or more at any time during the financial year 2014-15	5,00,000

9. Sections applicable for Schedule SI

In Schedule SI, the sections prescribed for special rates of tax for the income to be mentioned therein are as under:-

Sl. No.	Nature of income	Section	Rate of tax
1.	Tax on accumulated balance of recognised provident fund	111	To be computed in accordance with rule 9(1) of Part A of fourth Schedule
2.	Short term capital gains on equity share or equity oriented fund chargeable to STT	111A	15
3.	Long term capital gains (with indexing)	112	20
4.	Long term capital gains (without indexing)	112proviso	10
5.	Long term capital gains on transfer of unlisted securities in the case of non-residents	112(1)(c)(iii)	10
6.	Dividends in the case of non-residents	115A(1)(a)(i)	20
7.	Interest received in the case of non-residents	115A(1)(a)(ii)	20
8.	Interest received by non-resident from infrastructure debt fund	115A(1)(a)(iia)	5
9.	Income received by non-resident as referred in section 194LC	115A(1)(a)(iiaa)	5
10.	Income received by non-resident as referred in section 194LD	115A(1)(a)(iiab)	5
11.	Income from units purchased in foreign currency in the case of non-residents	115A(1)(a)(iii)	20
12.	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.	Paragraph EII of Part I of first schedule of Finance Act	50
13.	Income from royalty in case of non-resident in pursuance of an agreement made after 31-03-1976	115A(1)(b)(A)	25
14.	Income from fees for technical services in case of non-resident in pursuance of an agreement made after 31-03-1976	115A(1)(b)(B)	25
15.	Income received in respect of units purchased in foreign currency by an off-shore fund	115AB(1)(a)	10
16.	Income by way of long-term capital gains arising from the transfer of units purchased in foreign currency by an off-shore fund	115AB(1)(b)	10
17.	Income from bonds or GDR purchased in foreign currency or long term capital gains arising from their transfer in case of a	115AC(1)	10

	non-resident		
18.	Income from GDR purchased in foreign currency or long term capital gains arising from their transfer in case of a resident employee of an Indian company, engaged in knowledge based industry or service	115ACA(1)	10
19.	Income received by an FII in respect of securities (other than units referred to in section 115AB)	115AD(1)(i)	20
20.	Income received by an FII in respect of bonds or government securities referred to in section 194LD	115AD(1)(i)	5
21.	Short term capital gains (other than on equity share or equity oriented mutual fund referred to in section 111A) by an FII	115AD(ii)	30
22.	Long term capital gains by an FII	115AD(iii)	10
23.	Profits and gains of life insurance business	115B	12.5
24.	Winnings from lotteries, crosswords puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever	115BB	30
25.	Tax on non-resident sportsmen or sports associations or entertainer	115BBA	20
26.	Anonymous donations	115BBC	30
27.	Tax on dividend received by an Indian company from specified foreign company	115BBD	15
28.	Tax on income under section 68, 69, 69A, 69B, 69C or 69D	115BBE	30
29.	Investment income of a non-resident Indian	115E(a)	20
30.	Long term capital gains of a non-resident Indian on any asset other than a specified asset	115E(a)	20
31.	Long term capital gains of a non-resident Indian on any specified asset	115E(b)	10
32.	Double Taxation Avoidance Agreement (DTAA)		

10. SCHEME OF THE LAW- Before filling out the form, you are advised to read the following-

(1) Computation of total income

- (a) "Previous year" is the financial year (1st April to the following 31st March) during which the income in question has been earned. "Assessment Year" is the financial year immediately following the previous year.
- (b) Total income is to be computed as follows, in the following order:
 - (i) Classify all items of income under the following **heads of income-** (A) Salaries; (B) "Income from house property"; (C) "Capital gains"; and (D) "Income from other sources". (There may be no income under one or more of these heads of income).
 - (ii) Compute taxable income of the current year (i.e., the previous year) under each head of income separately in the Schedules which have been structured so as to help you in making these computations as per provisions of the Income-tax Act. These statutory provisions decide what is to be included in your income, what you can claim as an expenditure or allowance and how much, and also what you cannot claim as an expenditure/allowance.
 - (iii) Set off current year's head wise loss(es) against current year's headwise income(s) as per procedures prescribed by the law. A separate Schedule is provided for such set-off.
 - (iv) Set off, as per procedures prescribed by the law, loss(es) and/or allowance(s) of earlier assessment year(s) brought forward. Also, compute loss(es) and/or allowance(s) that could be set off in future and is (are) to be carried forward as per procedures prescribed by the law. Separate Schedules are provided for this. The losses, if any, (item-16 of Part B-TI of this Form) shall not be allowed to be carried forward unless the return has been filed on or before the due date.
 - (v) Aggregate the headwise end-results as available after (iv) above; this will give you "gross total income".
 - (vi) From gross total income, subtract, as per procedures prescribed by the law, "deductions" mentioned in Chapter VIA of the Income-tax Act. The result will be the total income. Besides, calculate agricultural income for rate purposes.

(2) Computation of income-tax, surcharge, education cess including secondary and higher education cess and interest in respect of income chargeable to tax

- (a) Compute income-tax payable on the total income. Special rates of tax are applicable to some *specified* items. Include agricultural income, as prescribed, for rate purposes, in the tax computation procedure.
- (b) If total income exceeds Rs. 1 crore, calculate surcharge on such total income at the rate of 10%.
- (c) Add Education cess including secondary and higher education cess as prescribed on the tax payable and surcharge thereon.

- (d) Claim relief(s) as prescribed by the law, on account of arrears or advances of salary received during the year or of double taxation and calculate balance tax payable.
- (e) Add interest payable as prescribed by the law to reach total tax and interest payable.
- (f) Deduct the amount of prepaid taxes, if any, like “tax deducted at source”, “advance-tax” and “self-assessment-tax”. The result will be the tax payable (or refundable).

11. SCHEME OF THE FORM

The Scheme of this form follows the scheme of the law as outlined above in its basic form. The Form has been divided into two parts. It also has several work tables (referred to as “schedules”). The parts and the schedules are described below:-

- (i) The first part, i.e., Part-A is spread over half of the first page of the return. It mainly seeks general information requiring identificatory and other data.
- (ii) The second part, i.e. Part-B on page 1 and page 2 is regarding an outline of the total income and tax computation in respect of income chargeable to tax.
- (iii) After Part-B, there is a space for a statutory verification which is mandatory in case the return is furnished in paper form.
- (iv) On page 3, there are details to be filled if the return has been prepared by a Tax Return Preparer.
- (v) On pages 3 to 10, there are 19 Schedules details of which are as under-
 - (a) Schedule-S: Computation of income under the head Salaries.
 - (b) Schedule-HP: Computation of income under the head Income from House Property
 - (c) Schedule-CG: Computation of income under the head Capital gains.
 - (d) Schedule-OS: Computation of income under the head Income from other sources.
 - (e) Schedule-CYLA: Statement of income after set off of current year’s losses
 - (f) Schedule-BFLA: Statement of income after set off of unabsorbed loss brought forward from earlier years.
 - (g) Schedule- CFL: Statement of losses to be carried forward to future years.
 - (h) Schedule-VIA: Statement of deductions (from total income) under Chapter VIA.
 - (i) Schedule 80G: Statement of donations entitled for deduction under section 80G.
 - (j) Schedule SPI: Statement of income arising to spouse/ minor child/ son’s wife or any other person or association of persons to be included in the income of assessee in Schedules-HP, CG and OS.
 - (k) Schedule-SI: Statement of income which is chargeable to tax at special rates
 - (l) Schedule-EI: Statement of Income not included in total income (exempt incomes)
 - (m) Schedule-IT: Statement of payment of advance-tax and tax on self-assessment.
 - (n) Schedule-TDS1: Statement of tax deducted at source on salary.
 - (o) Schedule-TDS2: Statement of tax deducted at source on income other than salary.
 - (p) Schedule-FSI: Statement of income accruing or arising outside India.
 - (q) Schedule –TR: Statement of tax relief claimed under section 90 or section 90A or section 91.
 - (r) Schedule-5A: Statement of apportionment of income between spouses governed by Portuguese Civil Code.
 - (s) Schedule- BA: Schedule of Bank Accounts held in India
 - (t) Schedule-FA: Statement of Foreign Assets and Income
 - (u) Schedule-FT: Statement of foreign travel and expenses incurred during the year

12. GUIDANCE FOR FILLING OUT PARTS AND SCHEDULES

(1) General

- (i) All items must be filled in the manner indicated therein; otherwise the return maybe liable to be held defective or even invalid.
- (ii) If any schedule is not applicable score across as “---NA---”.
- (iii) If any item is inapplicable, write “NA” against that item.
- (iv) Write “Nil” to denote nil figures.
- (v) Except as provided in the form, for a negative figure/ figure of loss, write “-” before such figure.
- (vi) All figures should be rounded off to the nearest one rupee. However, the figures for total income/ loss and tax payable be finally rounded off to the nearest multiple of ten rupees.

(2) Sequence for filling out parts and schedules

You are advised to follow the following sequence while filling out the form;

- (i) Part A- General on page 1.
- (ii) Schedules
- (iii) Part B-TI and Part B-TTI
- (iv) Verification
- (v) Details relating to TRP and counter signature of TRP if return is prepared by him.

13. PART-GEN

Most of the details to be filled out in Part-Gen of this form are self-explanatory. However, some of the details mentioned below are to be filled out as explained hereunder:-

- (a) Taxpayers are advised to mandatorily fill up the address columns carefully and provide correct information. Similarly status column needs to be filled mandatorily.
- (b) E-mail address and phone number are **optional**; However tax payers are advised to furnish their correct mobile number and e-mail address so as to facilitate the Department in sending updates relating to demand, refund etc. In case a return is filed by an intermediary/professional, the email address of the intermediary as well as the assessee may be provided.
- (c) In case of an individual, for “**employer category**”, Government category will include Central Government/ State Governments employees. PSU category will include public sector companies of Central Government and State Government;
- (d) The **sections** under which the return is filed are given in instruction No.7.
- (e) In case the return is being filed by you in a representative capacity, please ensure to quote your PAN in item “PAN of the representative assessee”. In case the PAN of the person being represented is not known or he has not got a PAN in India, the item for PAN in the first line of the return may be left blank. It may please be noted that in the first line of this form, the name of the person being represented be filled.

14. SCHEDULES

- (a) **Schedule-S-** In case there were more than one employer during the year, please give the details of the last employer. Further, in case, there were more than one employer simultaneously during the year, please furnish the details of the employer from whom you have got more salary. Fill the details of salary as given in TDS certificate(s) (Form 16) issued by the employer(s). However, if the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item. Further, in case there was more than one employer during the year, please furnish in this item the details in respect of total salaries from various employers. In the case of salaried employees, perquisites have to be valued by the employee in accordance with the notification No. SO.3245(E) dated 18.12.2009, for the purposes of including the same in their salary income.
- (b) **Schedule-HP,-** In case, a single house property is owned by the assessee which is self-occupied and interest paid on the loan taken for the house property is to be claimed as a deduction, this schedule needs to be filled up. The information relating to the percentage of share of the assessee in the co-owned property is mandatory. In case of part ownership of property, the figure of annual value or rent receivable/received should be for whole of the property and only after computation of annual value of house property in row ‘e’ the portion chargeable in own hands should be computed in row ‘f’ by multiplying such value with assessee’s percentage share in the property. In case the property is co-owned then the assessee needs to furnish the name of the co-owner, PAN and percentage of share of the other co-owner (s) in the property. If there are two or more than two house properties, the details of remaining properties may be filled in a separate sheet in the format of this Schedule and attach this sheet with this return. The results of all the properties have to be filled in last row of this Schedule. Following points also need to be clarified,-
 - (i) Annual lettable value means the amount for which the house property may reasonably be expected to let from year to year, on a notional basis: Deduction for taxes paid to local authority shall be available only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year.
 - (ii) In case of self-occupied property ‘1e’ shall be nil and interest payable on borrowed capital under ‘1g’ shall be limited to Rs. 2,00,000/-.
 - (iii) Deduction is available for unrealized rent in the case of a let-out property. If such a deduction has been taken in an earlier assessment year, and such unrealized rent is actually received in the assessment year in question, the unrealized rent so received is to be shown in item 3a of this Schedule.
 - (iv) **Item 3b** of this Schedule relates to enhancement of rent with retrospective effect. Here mention back years’ extra rent received thereon, and claim deduction @ 30% of such arrear rent received.
- (c) **Schedule-CG,-**
 - (i) Capital gains arising from sale/transfer of different types of capital assets have been segregated. If more than one capital asset within the same type has been transferred, make the combined computation for all such assets within the same type. Under short-term capital gains items 3 and 4 are not applicable for residents. Similarly, under long-term capital gains items 4, 5 and 6 are not applicable for residents.
 - (ii) For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

Sl.No.	Financial Year	Cost Inflation Index	Sl.No.	Financial Year	Cost Inflation Index
1.	1981-82	100	16.	1996-97	305
2.	1982-83	109	17.	1997-98	331
3.	1983-84	116	18.	1998-99	351

4.	1984-85	125	19.	1999-00	389
5.	1985-86	133	20.	2000-01	406
6.	1986-87	140	21.	2001-02	426
7.	1987-88	150	22.	2002-03	447
8.	1988-89	161	23.	2003-04	463
9.	1989-90	172	24.	2004-05	480
10.	1990-91	182	25.	2005-06	497
11.	1991-92	199	26.	2006-07	519
12.	1992-93	223	27.	2007-08	551
13.	1993-94	244	28.	2008-09	582
14.	1994-95	259	29.	2009-10	632
15.	1995-96	281	30.	2010-11	711
31.	2011-12	785	32.	2012-13	852
33.	2013-14	939	34.	2014-15	1024

- (iii) **Sections 54/ 54B/ 54D/ 54EC/ 54F/54GB/115F** mentioned in this schedule provide exemption on capital gains subject to fulfillment of certain conditions. Exemption under some of these sections is available only in respect of long-term capital gains. If any deduction is claimed details in item D to be provided. In case of claim of deduction u/s 54GB, PAN of the eligible company is to be provided.
- (iv) **Item C** of this Schedule computes the total of short-term capital gain and long-term capital gain. (Please note that if balance in item B9 in respect of long-term capital gain is a loss, same shall not be set-off against short-term capital gain. In such situation, the figure of B9 would be entered as 0 and then the figures of item A7 be added in item C.
- (v) **Item E** of this Schedule provides for set off of current year capital losses with current year capital gains. The schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax. The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable. The figures in column '1' list out the categories of capital gains against which capital loss will be set off. Similarly figures in row 'i' provides for different categories of capital losses which will be set off against capital gains in column 1. The figures in row 'i' and column '1' will be derived from addition of different fields of schedule CG as indicated. For example if (A2e + A3a) represents a negative figure it will be filled in cell '2i' and if it is a positive figure it will be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains and the amount of such set off has to be entered into in columns 2 to 6 in the relevant rows.
- (d) **Schedule-OS,-**
- Against item 1a and 1b, enter the details of gross income by way of dividend and interest which is not exempt.
 - Against item 1c, indicate the gross income from machinery, plant or furniture let on hire and also such income from building where its letting is inseparable from the letting of the said machinery, plant or furniture, if it is not chargeable to income-tax under the head "Profits and gains of business or profession".
 - Against item 1d, indicate any other income under the head other sources such as winning from lottery, crossword puzzles etc., income of the nature referred to in section 68, 69, 69A, 69B, 69C or 69D. The nature of such income is also required to be mentioned.
 - Against item 1f, indicate all such income which is included in 1e and chargeable to tax at special rate under chapter XII or XII-A. Such income cannot be adjusted against the losses under this head or under any other head.
 - Income from owning and maintaining race horses is to be computed separately as loss from owning and maintaining race horses cannot be adjusted against income from any other source, and can only be carried forward for set off against similar income in subsequent years.
 - Item 4 of this Schedule computes the total income chargeable under the head "Income from other sources". If balance in item 3c which shows income from owning and maintaining race horses is a loss, please enter 0 and enter the total of item 2.
- (e) **Schedule-CYLA,-**
- Mention only positive incomes of the current year in column 1, headwise, in the relevant rows.
 - Mention total current year's loss(es), if any, from house property and other sources (other than losses from race horses) in the first row against 'loss to be set off'. These losses are to be set off against income under other heads in accordance with the provisions of section 71. The amount set off against the income of respective heads has to be entered into in columns 2 and 3 in the relevant rows.
 - Mention the end-result of the above inter-head set-off(s) in column 4, head wise, in relevant rows.
 - Total of loss set off out of column 2 and column 3 have to be entered into row xi.
 - The losses remaining for set off have to be entered in row xii.

(f) **Schedule-BFLA,-**

- (i) Mention only positive incomes of the current year (after set-off of loss in Schedule-CYLA in column 1, headwise in relevant rows.
- (ii) The amount of brought forward losses which may be set off are to be entered in column 2 in respective rows except under the head 'Salary' where no loss could be brought forward. Brought forward short-term capital loss can be adjusted under any item of short-term or long-term capital gains. Brought forward long-term capital loss can be adjusted under any item of long-term capital gains.
- (iii) The end result of the set off will be entered in column 3 in respective heads. The total of column 3 shall be entered in row xi which shall give the amount of gross total income.
- (iv) The total amount of brought forward losses set off during the year shall be entered in column 2 of row x.

(g) **Schedule-CFL,-**

- (i) In this Schedule, the summary of losses carried from earlier years, set off during the year and to be carried forward for set off against income of future years is to be entered.
- (ii) The losses under the head "house property", short term capital loss and long term capital loss, losses from other sources (other than losses from race horses) are allowed to be carried forward for 8 years. However, loss from owning and maintaining race horses can be carried forward only for 4 assessment years.

(h) **Schedule-VIA,-**

The total of the deductions allowable is limited to the amount of gross total income. For details of deductions allowable, the provisions of the Chapter VI-A may kindly be referred to. Details of deductions which are available to an individual/ HUF not carrying out any business or profession are as under:-

- (i) Section 80C (Some of the major items for deduction under this section are- amount paid or deposited towards life insurance, contribution to Provident Fund set up by the Government, recognised Provident Fund, contribution by the assessee to an approved superannuation fund, subscription to National Savings Certificates, tuition fees, payment/ repayment for purposes of purchase or construction of a residential house and many other investments)(for full list, please refer to section 80C of the Income-tax Act) (Please note that as provided in section 80CCE, aggregate amount of deduction under section 80C, 80CCC and 80CCD(1) shall not exceed one lakh and fifty thousand rupees).
- (ii) Section 80CCC (Deduction in respect of contributions to certain pension funds).
- (iii) Section 80CCD(1) (Deduction in respect of assessee's contributions to pension scheme of Central Government). Section 80CCD(2) ((Deduction in respect of employer's contributions to pension scheme of Central Government).
- (iv) Section 80CCG (Deduction in respect of investment made under an equity savings scheme)
- (v) Section 80D (Deduction in respect of Medical Insurance Premium and contributions to CGHS).
- (vi) Section 80DD (Deduction in respect of maintenance including medical treatment of dependent who is a person with disability)
- (vii) Section 80DDB (Deduction in respect of medical treatment, etc.)
- (viii) Section 80E (Deduction in respect of interest on loan taken for higher education)
- (ix) Section 80EE (Deduction in respect of interest on loan taken for residential house property)
- (x) Section 80G (Deduction in respect of donations to certain funds, charitable institutions, etc.)
- (xi) Section 80GG (Deduction in respect of rents paid)
- (xii) Section 80GGA (Deduction in respect of certain donations for scientific research or rural development)
- (xiii) Section 80GGC (Deduction in respect of contributions given by any person to political parties)
- (xiv) Section 80QQB (Deduction in respect of royalty income etc. of authors of books other than textbooks)
- (xv) Section 80RRB (Deduction in respect of royalty on patents)
- (xvi) Section 80TTA (Deduction in respect of interest on deposit in savings account)
- (xvii) Section 80U (Deduction in case of a person with disability)

(i) **Schedule-80G,-**

Mention the details of donations entitled for deduction under section 80G. Donations entitled for deductions have been divided in four categories, namely:

- (A) Donations entitled for 100% deduction without qualifying limit
- (B) Donations entitled for 50% deduction without qualifying limit
- (C) Donations entitled for 100 % deduction subject to qualifying limit
- (D) Donations entitled for 50% deduction subject to qualifying limit

(j) **Schedule-SPI,-**

- (i) Furnish the details of income of spouse, minor child, etc., if to be included in your income in accordance with provisions of Chapter V of the Income-tax Act.
- (ii) The income entered into this Schedule has to be included in the respective head.

- (iii) Section 10(32) provides exemption to extent of Rs. 1,500/- in respect of minor's income for the purpose of clubbing. Therefore, exclude Rs. 1,500/- from the income of the minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not exceed Rs. 1,500/-.
- (k) **Schedule-SI,-**
Mention the income included in Schedule-CG and Schedule-OS which is chargeable to tax at special rates. Such income will be taken from the appropriate columns in schedule BFLA/CYLA or schedule OS as indicated. The relevant section and special rate of taxes are given in Instruction No.9
- (l) **Schedule-EL,-**
- (i) Furnish the details of income like agricultural income, interest, dividend, etc. which is exempt from tax.
 - (ii) Under column 4, Gross agricultural income is to be filled, other than income under rule 7A (rubber), rule 7B (coffee), rule 8 (tea). Expenses and brought forward losses in the manner provided in Part IV of First Schedule of the relevant Finance Act may be claimed from gross agricultural income. Losses under this head may be carried forward and set-off against agricultural income of subsequent assessment years as per above-referred Schedule.
 - (iii) The details may be filled on cash basis unless there is any provision/ requirement to declare them on accrual basis.
- (m) **Schedule-IT,-**
- (i) In this schedule, fill out the details of payment of advance income-tax and income-tax on self-assessment.
 - (ii) The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil.
- (n) **Schedules-TDS1 and TDS2,-**
- (i) In these Schedules fill the details of tax deducted on the basis of TDS certificates (Form 16, Form No.16A or Form 26QB) issued by the deductor(s).
 - (ii) All the tax deductions at source made in the current financial year should be reported in the TDS schedules.
 - (iii) Details of each certificate are to be filled separately in the rows. In case rows provided in these Schedules are not sufficient, please attach a table in same format.
 - (iv) "Unique TDS Certificate Number". This is a six digit number which appears on the right hand top corner of those TDS certificates which have been generated by the deductor through the Tax Information Network (TIN) Central System.
 - (v) "Financial Year in which TDS is Deducted"-mention the financial year in this column.
 - (vi) It may please be noted that the TDS certificates are not to be annexed with the Return Form.
 - (vii) In schedule TDS2, where tax is deducted u/s 194-IA and details are filled as per Form 26QB, in column (2) in place of TAN of the Deductor mention PAN of the Buyer and in column (3) mention Name of Buyer being the Deductor.
- (o) **Schedule FSI,-**
- (i) In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of schedule FSI in respect of each country.
 - (ii) In column (d) mention the tax relief available which will be the total tax relief available under column (e) of schedule FSI in respect of each country.
 - (iii) For country code use the International Subscriber Dialing (ISD) code of the country.
 - (iv) The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
- (p) **Schedule TR, -**
- (i) Mention the details of tax paid outside India on the income declared in Schedule FSI.
 - (ii) For country code use the ISD code of the country.
 - (iii) The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
 - (iv) Relief claimed under section 90 or section 90A or section 91 is to be filled in the respective columns.
- (q) **Schedule 5A,-**This Schedule is to be filled in case of assessee governed by Portuguese Civil Code. The share of income of the spouse, as mentioned in point no. 7 above, should be filled in this schedule and the same should form part of the return of income of the spouse.
- (r) **Schedule BA,-** This schedule is mandatorily to be filled. The details of all bank accounts held in India (including in joint names) at any time during the previous year need to be reported. In case the account is closed during the year, in the column for account balance as on 31st March mention "closed".

(s) **Schedule FA,-**

- (i) This schedule is to be filled up by a resident assessee. It need not be filled up by a 'not ordinarily resident' or a 'non-resident'. Mention the details of foreign bank accounts, financial interest in any entity, details of immovable property or other assets located outside India. This also includes details of any account located outside India in which the assessee has signing authority, details of trusts created outside India in which you are settlor, beneficiary or trustee. Under all the heads mention income generated/derived from the asset. The amount of income taxable in your hands and offered in the return is to be filled out under respective columns. Item G includes any other income which has been derived from any source outside India and which has not been included in the items A to F and under the head business of profession in the return.
- (ii) This schedule is to be filled in all cases where the resident assessee is a beneficial owner, beneficiary or legal owner. For this purpose,-
- Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
 - Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.
- Where the assessee is both a legal owner and a beneficial owner, mention legal owner in the column of ownership.
- (iii) (A) The peak balance in the bank account during the year is to be filled up after converting the same into Indian currency.
- (B) Financial interest would include, but would not be limited to, any of the following:-
- (1) if the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not.
 - (2) if the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity.
 - (ii) a corporation in which the resident owns, directly or indirectly, any share or voting power.
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital.
 - (iv) a trust of which the resident has beneficial or ownership interest.
 - (v) any other entity in which the resident owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.
 - (3) the total investment in col(5) of part (B) has to be filled up as investment at cost held during the year after converting it into Indian currency.
- (C) The total investment in col(5) of part (C) has to be filled up as investment at cost in immovable property held during the year after converting it into Indian currency.
- (D) The total investment in col(5) of part (D) has to be filled up as peak investment (at cost) held during the year after converting it into Indian currency. Capital Assets include financial assets which are not included in part (B) but shall not include stock-in-trade and business assets which are included in the Balance Sheet.
- (E) The details of peak balance/investment in the accounts in which you have signing authority and which has not been included in Part (A) to Part (D) mentioned above has to be filled up as peak investment/balance held during the year after converting it into Indian currency.
- (F) the details of trusts under the laws of a country outside India in which you are a trustee has to be filled up.
- (iv) For the purpose of this Schedule, the rate of exchange for the calculation of the value in rupees of such asset situated outside India shall be the telegraphic transfer buying rate of such currency as on the date of peak balance in the bank account or on the date of investment.

Explanation: For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

- (t) **Schedule FT**, - This schedule is required to be filled if the assessee has undertaken any foreign travel during the previous year. The countries visited and the number of times it was visited during the previous year is to be filled up. Further, mention the expenses incurred from own sources of income in such trip i.e. other than expenses incurred by the employer or any other person being a sponsor.

15. PART B-TI- COMPUTATION OF TOTAL INCOME

- (a) In this part the summary of income computed under various heads and as set off in Schedule CYLA and Schedule BFLA is to be entered.
- (b) Every entry which have to be filled on basis of Schedules have been crossed referenced and hence doesn't need any further clarification.

16. PART B-TTI-COMPUTATION OF TAX LIABILITY ON TOTAL INCOME

- (a) In **item 1a**, fill the tax liability to be computed at the applicable rate on the amount of aggregate income (col. 15 of B-TI). The tax liability has to be computed at the rates given as under:-

- (i) In case of every **individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2014-15)** –

Income (In Rs.)	Tax Liability (In Rs.)
Upto Rs. 2,50,000	Nil
Between Rs. 2,50,001 - Rs. 5,00,000	10% of income in excess of Rs. 2,50,000
Between Rs. 5,00,001 – Rs. 10,00,000	Rs. 25,000 + 20% of income in excess of Rs. 5,00,000
Above Rs.10,00,000	Rs. 1,25,000 + 30% of income in excess of Rs. 10,00,000

- (ii) In case of **resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2014-15-**

Income (In Rs.)	Tax Liability (In Rs.)
Upto Rs. 3,00,000	Nil
Between Rs. 3,00,001 – Rs. 5,00,000	10% of income in excess of Rs. 3,00,000
Between Rs. 5,00,001 – Rs. 10,00,000	Rs. 20,000 + 20% of income in excess of Rs. 5,00,000
Above Rs.10,00,000	Rs. 1,20,000 + 30% of income in excess of Rs. 10,00,000

- (iii) In case of **resident individual who is of the age of 80 years or more at any time during the financial year 2014-15-**

Income (In Rs.)	Tax Liability (In Rs.)
Upto Rs. 5,00,000	Nil
Between Rs. 5,00,001 – Rs. 10,00,000	20% of income in excess of Rs. 5,00,000
Above Rs.10,00,000	Rs. 1,00,000 + 30% of income in excess of Rs. 10,00,000

- (b) In **item No. 1b** fill out the total of tax computed at special rates as per schedule SI.
- (c) In **item No. 1c** the amount of rebate is the amount of tax computed on the aggregate of net agricultural income and the maximum amount not chargeable to tax (i.e. 2.5 lakh, 3 lakh or 5 lakh, as the case may be, as mentioned in para (a) above. This is applicable only if normal income (Total income less income chargeable to tax at special rate) is more than the maximum amount not chargeable to tax.
- (d) In **item No. 5**, calculate the education cess including secondary and higher education cess at the rate of three per cent of item (3+4).
- (e) In **item No. 7a**, claim the relief if any allowable under section 89 in respect of arrears or advances of salary received during the year.
- (f) In **item No. 7b**, claim relief in respect of tax paid (on income which is included in the return) in any foreign country with which DTAA exists between India and that foreign country.
- (g) In **item No. 7c**, claim relief in respect of tax paid (on income which is included in the return) in any foreign country with which there is no DTAA between India and that foreign country.
- (h) In **item 11b**, please furnish the details in accordance with Form 16 issued by the employer(s) in respect of salary income, Form 16A issued by any other person in respect of interest income or Form 26QB issued by the buyer.
- (i) In **item 14** enter full bank account number without any special character like '-', '/', bracket etc. The number should be as per Core Banking Solution (CBS) system of the Bank. This is mandatory even if you do not claim any refund.
- (j) In **Item 15-** Please quote the IFS code of the bank.

17. VERIFICATION

- (a) In case the return is to be furnished in a paper format or electronically under digital signature or in a bar coded return format, please fill up the required information in the Verification. Strike out whatever is not applicable.

Please ensure that the verification has been signed before furnishing the return. Write the designation of the person signing the return.

- (b) In case the return is to be furnished electronically in the manner mentioned in instruction no. 5(iv), please fill verification form (Form ITR-V)
- (c) Please note that any person making a false statement in the return or the accompanying schedules shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.

18. DETAILS REGARDING TAX RETURN PREPARER (TRP)

- (a) This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme, 2006 dated 28th November, 2006.
- (b) If the return has been prepared by him, the relevant details have to be filled by him in item No.16 below verification and the return has to be countersigned by him in the space provided in the said item.
- (c) The Tax Return Preparer is entitled to a maximum fee of Rs. 250/- from the taxpayer. TRP is also entitled to a reimbursement from the Government for following three years as under:-
 - (i) 3 per cent of the tax paid on the income declared in the return for the first eligible assessment year (first eligible assessment year means the assessment year if no return has been furnished for at least three assessment years preceding to that assessment year);
 - (ii) 2 per cent of the tax paid on the income declared in the return for the second eligible assessment year (second eligible assessment year means the assessment year immediately following the first eligible assessment year);
 - (iii) 1 per cent of the tax paid on the income declared in the return for the third eligible assessment year (third eligible assessment year means the assessment year immediately following the second eligible assessment year);
- (d) For these three eligible assessment years, the TRP will be eligible for the fee from the taxpayer to the extent of the amount by which Rs. 250/- exceeds the amount of reimbursement receivable by him from the Government.

ITR-4S SUGAM PRESUMPTIVE BUSINESS INCOME TAX RETURN AY 2015 -16

A1 FIRST NAME **A2** MIDDLE NAME

A3 LAST NAME **A4** PERMANENT ACCOUNT NUMBER

A5 SEX (for individuals) Male Female **A6** DATE OF BIRTH/FORMATION **DDMMYYYY** **A7** INCOME TAX WARD/CIRCLE

A8 FLAT/DOOR/BUILDING **A9** NAME OF PREMISES/BUILDING/VILLAGE

A10 ROAD/STREET **A11** AREA/LOCALITY

A12 TOWN/CITY/DISTRICT **A13** STATE & COUNTRY **A14** PINCODE

A15 STATUS Individual HUF **A16** EMAIL ADDRESS

A17 MOBILE NO.1/RESIDENTIAL/OFFICE PHONE NO.WITH STD CODE **A18** MOBILE NO.2

A19 Fill only one Tax Refundable Tax Payable Nil Tax Balance **A20** Fill only one Resident Non Resident Resident but not ordinarily resident 139(9) 142(1) 148

A21 Fill only one: filed On or Before due date-139(1) After due date-139(4) Revised Return-139(5) OR in response to notice 153A/153C or Under Sec. 119(2)(b)

A22 Whether Person governed by Portuguese Civil Code under section 5A **A23** If A22 is applicable, PAN of the Spouse

A24 If revised/ Defective Receipt Number of Original Return **DDMMYYYY** and Date of Filing of Original Return **DDMMYYYY**

A25 If filed in response to notice u/s 139(9)/142(1)/148/153A/153C **DDMMYYYY** Notice Date

A26 Whether you have Aadhaar Number? Yes No Not applicable(for HUF) **A27** If A26 is yes, please provide

PART B - GROSS TOTAL INCOME Whole-Rupee(₹) only.

B1 Income from Business **B1**
NOTE⇒ Enter value from E4 of Schedule BP

B2 Income from Salary/Pension **B2**
NOTE⇒ Ensure to fill "Sch TDS1" given in Page 3

B3 Income from One House Property Self Occupied Let out **B3** ()

B4 Income from other sources **B4** ()
NOTE⇒ Ensure to fill "Sch TDS2" given in Page 3

B5 Gross Total Income (B1 + B2 + B3 + B4) **B5** ()

PART C - DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to Instructions for Limits on Amount of Deductions as per "Income Tax Act")

C1 80C	C2 80CCC	C3 80CCD(1)
C4 80CCD(2)	C5 80CCG	C6 80D
C7 80DD	C8 80ddb	C9 80E
C10 80EE	C11 80G	C12 80GG
C13 80GGC	C14 80RRB	C15 80QOB
C16 80TTA	C17 80U	

FOR OFFICIAL USE ONLY

→ STAMP RECEIPT NO. HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL



C18 Total Deductions (Add items C1 to C17)

▶ C18

C19 Taxable Total Income (B5 - C18)

▶ C19 ()

PART D - TAX COMPUTATION AND TAX STATUS

D1 to D3	Tax Payable On Total Income (C19)	Rebate u/s 87A	Tax Payable After Rebate (D1-D2)
	▶ D1	▶ D2	▶ D3
D4 to D6	Surcharge, if C19 exceeds ₹ 1 crore	Cess On (D3+D4)	Total Tax, Surcharge & Cess(D3+D4+D5)
	▶ D4	▶ D5	▶ D6
D7 to D9	Relief u/s 89	Balance Tax After Relief (D6-D7)	Total Interest u/s 234A
	▶ D7	▶ D8	▶ D9
D10 to D12	Total Interest u/s 234B	Total Interest u/s 234C	Total Tax And Interest (D8+D9+D10+D11)
	▶ D10	▶ D11	▶ D12
D13 to D14	Total Advance Tax Paid	Total Self Assessment Tax Paid	Total TDS Claimed
	▶ D13	▶ D14	▶ D15
D16 to D18	Total TCS Collected	Total Taxes Paid (D13+D14+D15+D16)	Total Payable (D12 - D17, If D12 > D17)
	▶ D16	▶ D17	▶ D18
D19	Refund (D17-D12, If D17 > D12)		
	▶ D19		

Bank Account Details (Mandatory in all cases irrespective of refund due or not)

▶ D20 ACCOUNT No. ▶ D21 Type of account: Current Savings
(Refund, if any, will be directly credited into the bank account)

▶ D22 IFS CODE ▶ D23 Exempt income only for reporting purposes
(If exempt or agricultural income more than Rs.5000/- use ITR4)

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year 2015-16

Place ▶ DDMMYY SIGN HERE →

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below

Name of the TRP	TRP PIN [10 Digit]	Amount to be paid to TRP	TRP Signature
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

NATURE OF BUSINESS, if more than one business indicate the three main activities/ products

S.No.	Code	Name of the Business	Description
(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Sch BA - DETAILS OF BANK ACCOUNTS HELD IN INDIA AT ANY TIME DURING THE PREVIOUS YEARNumber of bank accounts held by you at any time (including opened/closed) during the previous year ▶

S. NO.	IFS CODE OF THE BANK (col.I)	NAME OF THE BANK (col.II)	NAME OF JOINT HOLDER(S), IF ANY (col.III)	ACCOUNT NUMBER (col.IV)	ACCOUNT BALANCE AS ON 31ST MARCH OF THE PREVIOUS YEAR (col.V)
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

NOTE Please refer to instructions for filling out this schedule



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SCHEDULE BP - DETAILS OF INCOME FROM BUSINESS**COMPUTATION OF PRESUMPTIVE INCOME UNDER 44AD**

E1 Gross Turnover or Gross Receipts

▶ E1

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E2 Total Presumptive Income under section 44AD(8% of E1)

▶ E2

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NOTE⇒ If Income is less than 8% of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 4 form has to be filled and not this form**COMPUTATION OF PRESUMPTIVE INCOME UNDER 44AE**

E3 Total Presumptive Income from Goods Carriage under section 44AE

▶ E3

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NOTE⇒ If the profits are lower than prescribed under S44AE or the number of vehicles owned at any time exceed 10 then the regular ITR 4 form has to be filled and not this form

E4 Income chargeable under Business (E2+E3)

▶ E4

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FINANCIAL PARTICULARS OF THE BUSINESS**NOTE**⇒ For E5 to E8 furnish the information as on 31st day of March, 2015

E5 Amount of Total Sundry Debtors

▶ E5

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E6 Amount of Total Sundry Creditors

▶ E6

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E7 Amount of Total Stock-in-trade

▶ E7

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E8 Amount of the Cash Balance

▶ E8

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Sch IT - DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR CODE(col.i)	DATE OF DEPOSIT(col.ii)	CHALLAN NO(col.iii)	TAX PAID(col.iv)
R1		DDMMYYYY		
R2		DDMMYYYY		
R3		DDMMYYYY		
R4		DDMMYYYY		
R5		DDMMYYYY		

NOTE⇒ (1) Enter the totals of Advance Tax and Self Assessment Tax in D13 and D14 (2) Continue in Supplementary Schedule IT if you cannot fill within Sch IT**Sch TCS - DETAILS OF TAX COLLECTED AT SOURCE**

	TAX COLLECTION ACCOUNT NO. (col.i)	NAME OF THE COLLECTOR (col.ii)	TAX COLLECTED (col.iii)	AMOUNT IN(iii) CLAIMED THIS YEAR (col. iv)	IF A22 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE (col. v)
U1					
U2					
U3					

NOTE⇒ (1) Enter the total of column(iv) of Sch TCS in D16 (2) Continue in Supplementary Schedule TCS if you cannot fill within Sch TCS**Sch TDS1 - DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY[As per Form 16 issued by Employer(s)]**

	TAN(col.i)	NAME OF THE EMPLOYER(col.ii)	INCOME UNDER SALARY(col.iii)	TAX DEDUCTED(col.iv)
S1				
S2				
S3				

NOTE⇒ (1) Enter the total of column (iv) of Sch TDS1 and column (vi)of Sch TDS2 in D15 (2) Continue in Supplementary Schedule TDS1 If you cannot fill within Sch TDS1



PERMANENT ACCOUNT NUMBER

AY 2015-16

Permanent Account Number grid

FIRST NAME

MIDDLE NAME

LAST NAME

Name fields grid

Sch TDS2- DETAILS OF TAX DEDUCTED AT SOURCE FROM INCOME OTHER THAN SALARY

Table with 7 columns: TAN, NAME OF THE DEDUCTOR, UNIQUE TDS CER. NO, DEDUCTED YEAR, TAX DEDUCTED, AMT OUT OF VI CLAIMED THIS YR, IF A22 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE

NOTE (1) Enter the total of column (iv) of Sch TDS1 and column (vi) of Sch TDS2 in D15 (2) Continue in Supplementary Schedule TDS2 if you cannot fill within Sch TDS2

SUPPLEMENTARY SCHEDULE IT (To be used only after exhausting items R1-R5 of Schedule IT in main form etc)

Table with 4 columns: BSR CODE, DATE OF DEPOSIT, CHALLAN NO, TAX PAID. Rows R6 to R32.



PERMANENT ACCOUNT NUMBER

Grid for permanent account number

AY 2015-16

FIRST NAME

MIDDLE NAME

LAST NAME

Name input fields with grid lines

SUPPLEMENTARY SCHEDULE TDS 1 (To be used only after exhausting items S1-S3 of Schedule TDS1 in main form etc)

Table with 4 columns: TAN (col.i), NAME OF THE EMPLOYER (col.ii), INCOME UNDER SALARY (col.iii), TAX DEDUCTED (col.iv). Rows S4 to S30.



PERMANENT ACCOUNT NUMBER

AY 2015-16

FIRST NAME

MIDDLE NAME

LAST NAME

SUPPLEMENTARY SCHEDULE TDS 2 (To be used only after exhausting items T1-T4 of Schedule TDS2 in main form etc)

TAN (col.i)	NAME OF THE DEDUCTOR (col.ii)	UNIQUE TDS CER. NO (col.iii)	DEDUCTED YEAR (col.iv)	TAX DEDUCTED (col.v)	AMT OUT OF VI CLAIMED THIS YR (col.vi)	IF A22 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE (col.vii)
T5			YYYY			
T6			YYYY			
T7			YYYY			
T8			YYYY			
T9			YYYY			
T10			YYYY			
T11			YYYY			
T12			YYYY			
T13			YYYY			
T14			YYYY			
T15			YYYY			
T16			YYYY			
T17			YYYY			
T18			YYYY			
T19			YYYY			
T20			YYYY			
T21			YYYY			
T22			YYYY			
T23			YYYY			
T24			YYYY			
T25			YYYY			
T26			YYYY			
T27			YYYY			
T28			YYYY			
T29			YYYY			
T30			YYYY			
T31			YYYY			



PERMANENT ACCOUNT NUMBER

Grid for permanent account number

AY 2015-16

FIRST NAME

MIDDLE NAME

LAST NAME

Grids for first, middle, and last name

SUPPLEMENTARY SCHEDULE TCS (To be used only after exhausting items U1-U3 of Schedule TCS in main form etc)

Table with 5 columns: U#, TAX COLLECTION ACCOUNT NO (col.i), NAME OF THE COLLECTOR (col.ii), TAX DEDUCTED (col.iii), AMOUNT IN (iii) CLAIMED THIS YEAR (col.iv), IF A22 IS APPLICABLE, AMT CLAIMED IN THE HANDS OF SPOUSE (col.v)

1 General Instructions

These instructions are guidelines for filling the particulars in this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. **Assessment Year for which this Return Form is applicable**

This Return Form is applicable for assessment year 2015-16 only, i.e., it relates to income earned in Financial Year 2014-15.

2. **Who can use this Return Form**

This Return Form is to be used by an individual / HUF whose total income for the assessment year 2015-16 includes:-

- (a) Business income where such income is computed in accordance with special provisions referred to in section 44AD and 44AE of the Act for computation of business income; or
- (b) Income from Salary/ Pension; or
- (c) Income from One House Property (excluding cases where loss is brought forward from previous years); or
- (d) Income from Other Sources (Excluding winning from Lottery and Income from Race Horses).

Note: 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.

Note: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. **Who cannot use this Return Form**

SUGAM cannot be used to file the following incomes

- (a) Income from more than one house property; or
- (b) Income from winnings from lottery or income from Race horses; or
- (c) Income under the head "Capital Gains", e.g. Short-term capital gains or long-term capital gains from sale of house, plot, shares etc; or
- (d) Income from agriculture/exempt income in excess of ₹ 5,000; or
- (e) Income from Speculative Business and other special incomes; or
- (f) Income from a profession as referred to in sub-section (1) of section 44AA or income from an agency business or income in the nature of commission for brokerage; or
- (g) Person claiming relief of foreign tax paid under section 90, 90A or 91; or
- (h) Any resident having any asset (including financial interest in any entity) located outside India or signing authority in any account located outside India or
- (i) Any resident having income from any source outside India

4. **SUGAM form is not mandatory**

SUGAM Business Form shall not apply at the option of the assessee, if -

- (i) the assessee keeps and maintains all the books of account and other documents referred to in section 44AA in respect of the business.
- (ii) the assessee gets his accounts audited and obtains a report of such audit as required under section 44AB in respect of the business.

In the above scenarios, Regular ITR-4 should be filed and not SUGAM.

5. **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.

6. **Manner of filing this Return Form**

This Return Form can be filed with the Income-tax Department in any of the following ways—

- (i) By furnishing the return in a paper form;
- (ii) By furnishing the return electronically under digital signature;

(iii) By transmitting the data in the return electronically under electronic verification code ;

(iv) By transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR—V;

Where the Return Form is furnished in the manner mentioned at 6(iii), the assessee should printout two copies of Form ITR—V.

NOTE One copy of ITR-V, duly signed by the assessee, has to be sent by post to - Post Bag No. 1, Electronic City Office, Bengaluru—560100, Karnataka. The other copy may be retained by the assessee for his record.

7. **Filling out the acknowledgment**

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in the manner mentioned at 6(i) or at 6(iv), the acknowledgment slip attached with this Return Form should be duly filled.

8. **Obligation to file return**

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The deductions under Chapter VI-A are mentioned in Part C of this Return Form. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows:-

Sl No.	Category	Amount
(i)	In case of individuals below the age of 60 years	₹ 2,50,000
(ii)	In case of individuals , being resident in India, who are of the age of 60 years or more at any time during the financial year 2014-15	₹ 3,00,000
(iii)	In case of individuals , being resident in India, who are of the age of 80 years or more at any time during the financial year 2014-15	₹ 5,00,000

2 Item by Item Instructions

Item	Explanation
A1-A3	Fill your First name, Middle name, Last name in A1, A2, A3 as per details entered in PAN Card
A4	Fill your Permanent Account Number. Make sure that you fill your PAN carefully. NOTE (1) Ensure that you enter PAN on the top of every page (2) In your PAN, first five and last one digit are alphabets and the remaining four digits are numerals.
A5	Fill your Gender, Male or Female
A6	Fill your Date of birth as per PAN Database Details NOTE Always fill your Date of Birth in DD/MM/YYYY Format as given in the form
A7	Fill in the Ward/Circle Example: Ward 15(1), Circle 14(1). You can also fill the full Assessing Officers Code, if known.
A8-A14	Fill in the Communication Address NOTE A8: Door No./Flat No., A10: Area/Locality and A13: PIN Code are mandatory. If you have changed your address please indicate the same, so that no communication from the department goes undelivered.
A15	Fill in your Status
A16	Fill in your Email Address This is important for faster communication from / with the department.
A17	Fill in your own Mobile number in the first 10 digits. Fill in STD code in the next first 5 digits and then fill the residential/office phone number in the next 8 digits. This is important for faster communication from/with the department.

A18	Fill in the Mobile number of TRP or your representative who has prepared the return on your behalf. This is important for faster communication from/with the department.	
A19	Shade the appropriate circle.	
	Tax Payable Status	Shade Circle
	Total Tax Payable (D12) < Total Prepaid Taxes (D17)	1
	Total Tax Payable (D12) > Total Prepaid Taxes (D17)	2
	Total Tax Payable (D12) = Total Prepaid Taxes (D17)	3
A20	Shade the appropriate circle. For non-residents certain deductions are not available (For more details, refer Income-tax Act 1961)	
A21	Shade the appropriate circle.	
	How the return is filed	Shade Circle
	Voluntarily on or before the due date under section 139(1)	1
	Voluntarily after the due date -under section 139(4)	2
	Revised return under section 139(5)	3
	In response to notice under section 142(1)	4
	In response to notice under section 148	5
	In response to notice under section 139(9)	6
	In response to notice under section 153A/ 153C	7
	Under section 119(2)(b) on an application to be made separately before the income-tax authority (The return shall be treated as valid only after the application/claim/relief under section 119(2)(b) has been admitted by the income-tax authority)	8
A22	Exercise the option by shading the circle if you are governed by Portuguese Civil Code and impacted by Section 5A of Income-tax Act, 1961. You should enter only your share of income in the column B3 (house property) and B4 (other sources). The balance share of income under these heads should be entered in the return of income of your spouse.	
A23	If you are governed by Portuguese Civil Code and impacted by Section 5A of Income- tax Act, 1961 provide PAN of the Spouse.	
A24	Provide the receipt number of Original return and Date of filing of Original Return. It is mandatory for you to provide this details in case of a revised/defective return, else the return will not be accepted by Income Tax Department.	
A25	If the return is being filed in response to notice by the Income-tax Department under section 139(9)/142(1)/148/153A/153C provide the date of such notice.	
A26	Please provide the option relating to Aadhaar Number by shading the appropriate circle.	
A27	Please provide the 12 digit Aadhaar Number, if you have selected "Yes" in A26.	
B1	Fill in the details from E4 of schedule BP. Note: Ensure to fill business codes in the "Nature of Business". For business codes refer instructions.	
B2	Fill the details of salary/ pension as given in TDS certificate (Form 16) issued by the employer. However, if the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item. Further, in case there was more than one employer during the year, please furnish in this item the details in respect of total salaries from various employers. NOTE If Form 16 is not issued, compute as per Work Sheet-1 given in this instructions	
B3	Compute as per Work Sheet-2 given in this instructions NOTE If loss, mark the negative sign with in the brackets at left. Also specify by shading the circle as whether the house property is 'Self Occupied' or 'Let Out'.	
B4	Compute as per Work Sheet-3 given in this instructions	
B5	Add Items B1, B2, B3 and B4. If loss, mark the negative sign with in the brackets at left. However, this loss cannot be carried forward to next year using this form. Use ITR-4 for Carry Forward of Losses	
C1	Some of the major items for deduction under this section are- amount paid or deposited towards life insurance, contribution to Provident Fund set up by the Government, recognised Provident Fund, contribution by the assessee to an approved superannuation fund, subscription to National Savings Certificates, tuition fees, payment/ repayment for purposes of purchase or construction of a residential house and many other investments) (for full list, please refer to section 80C of the Income-tax Act) As provided in section 80CCE, aggregate amount of deduction under section 80C, 80CCC and sub- section(1) of 80CCD shall not exceed one lakh and fifty thousand rupees	
C2	Deduction in respect of contributions to certain pension funds. Limited to ₹ 1,00,000/-	
C3	Deduction in respect of your contribution under a pension scheme notified by Central Government. For Employees- amount paid or 10% of salary, or one lakh rupees whichever is less For Others- amount paid or 10% of gross Total Income, or one lakh rupees whichever is less	
C4	Deduction in respect of contribution made by your employer to your account under a pension scheme notified by Central Government. For Employees- amount paid or 10% of salary, whichever is less	
C5	Investments made under notified equity savings investment scheme – Note Maximum deduction ₹ 25,000/-.	
C6	Deduction in respect of Medical Insurance Premium and contributions to CGHS Upper limit for 80D Deduction that can be claimed 1. Self , Spouse, Dependent Children(aggregate)- ₹ 15,000/- 2. Parents- ₹ 15,000/- 3. Senior Citizen- ₹ 20,000/-	
C7	Deduction in respect of maintenance including medical treatment of dependent who is a person with disability Upper Limit for 80DD Deduction 1. General — ₹ 50,000/- 2. Severe Disability — ₹ 1,00,000/-	
C8	Deduction in respect of medical treatment, etc. Upper limit for 80DDB Deduction that can be claimed 1. General- Actual or ₹ 40,000/- whichever is less 2. Senior Citizen-Actual or ₹ 60,000/- whichever is less	
C9	Deduction in respect of interest on loan taken for higher education	
C10	Deduction in respect of interest on loan taken for residential house property	
C11	Deduction in respect of donations to certain funds, charitable institutions, etc. Compute as per Work Sheet-4.	
C12	Deduction in respect of rents paid Maximum Deduction ₹ 24,000/-	
C13	Deduction in respect of contributions given by any person to political parties	
C14	Deduction in respect of royalty on Patents – Note Actual or ₹ 3,00,000/- whichever is less.	
C15	Deduction in respect of royalty income etc. of author of certain books other than text books – Note – Actual or ₹ 3,00,000/- whichever is less.	
C16	Deduction in respect of interest on deposits in savings account – Note Maximum deduction ₹ 10,000/-	
C17	Deduction in case of a person with disability Upper Limit for 80U Deduction 1. General — ₹ 50,000/- 2. Severe Disability — ₹ 1,00,000/-	

C18	Add C1 to C17
C19	Subtract C18 from B5 and enter the corresponding amount in C18. NOTE To carry forward loss in C19 use ITR 4
D1	Compute as per tax computation table given in page 3 on Taxable Total Income(C19)
D2	Deduction from income-tax to a resident individual, whose total income does not exceed ₹ 5,00,000/-, of an amount equal to such income-tax or an amount of ₹ 2,000/-, whichever is less
D3	Tax payable after rebate (D1-D2)
D4	Surcharge at the rate of 10% on D3, if C19 exceeds ₹ 1 crore
D5	Calculate the education cess including secondary and higher education cess at the rate of three per cent of D3+D4
D6	$D6 = D3 + D4 + D5$
D7	Claim the relief, if any, allowable under section 89 in respect of arrears or advances of salary received during the year.
D8	$D8 = D6 - D7$
D9	Calculate 234A interest according to the provisions of Income-tax Act 1961 and enter the amount in D9
D10	Calculate 234B interest according to the provisions of Income-tax Act 1961 and enter the amount in D10
D11	Calculate 234C interest according to the provisions of Income-tax Act 1961 and enter the amount in D11
D12	$D12 = D8 + D9 + D10 + D11$
D13	Add the relevant Advance Tax Details given in (col. iv)of Schedule IT and write the amount in D13. Enter only those Tax payments made by you

D14	Add the relevant Self-Assessment Tax Details given in (col. iv) of Schedule IT and write the amount in D14
D15	Add the relevant TDS Deducted given in (col. iv)of Schedule TDS1 and (col. vi)of Schedule TDS2 and write the amount in D15 Verify your TDS & Tax payment details using FORM 26AS
D16	Add the relevant TCS Deducted given in (col. iv) of Schedule TCS and enter details in D16 Verify your TCS & Tax payment details using FORM 26AS
D17	Add D13, D14, D15 and D16
D18	If D12 is greater than D17, then fill the amount of Tax Payable in D18. Note : Shade the Tax Payable Circle in A19. If D12 is equal to D17, then fill '0' in D18. This will indicate that there is zero Tax Balance.
D19	If D17 is greater than D12, then fill the amount of refund in D19. Note : Shade the Tax Refundable Circle in A19.
D20 - D22	It is mandatory for you to provide the Bank details in all situations irrespective of whether you have refund or not. Refund, if any, will be directly credited into the bank account. The account number should be as per Core Banking Solution (CBS) system of the Bank. Quoting of IFS Code of the bank is mandatory.
D23	Please enter details of all exempt incomes, e.g., Dividend Income, Income from agriculture etc. not exceeding ₹ 5,000. Use ITR 4 if exempt income or agricultural income is greater than ₹ 5,000/-. Compute as per Work Sheet-5 given in this instructions

Tax Computation Table

(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2014 -15) -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 2,50,000	Nil
2 Between ₹ 2,50,001 – ₹ 5,00,000	10% of income in excess of ₹ 2,50,000
3 Between ₹ 5,00,001 – ₹ 10,00,000	₹ 25,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 10,00,000	₹ 1,25,000 + 30% of income in excess of ₹ 10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2014 -15 -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 3,00,000	Nil
2 Between ₹ 3,00,001 – ₹ 5,00,000	10% of income in excess of ₹ 3,00,000
3 Between ₹ 5,00,001 – ₹ 10,00,000	₹ 20,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 10,00,000	₹ 1,20,000 + 30% of income in excess of ₹ 10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2014 -15 -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 5,00,000	Nil
2 Between ₹ 5,00,001 – ₹ 10,00,000	20% of income in excess of ₹ 5,00,000
3 Above ₹ 10,00,000	₹ 1,00,000 + 30% of income in excess of ₹ 10,00,000

Verification Please complete the Verification Section and Sign in the box given. Without a valid signature, your return will not be accepted by the Income-tax Department.

TRP Details This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme, 2006 dated 28th November, 2006. If the return has been prepared by him, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Schedule BA This schedule is mandatorily to be filled. The details of all bank accounts held (including in joint names) at any time during the previous year need to be reported. In case the account is closed during the year, in the column for account balance as on 31st March mention "closed".

Sch IT Please enter details of tax payments, i.e., advance tax and self-assessment tax made by you.

NOTE If you have more than five Self Assessment and Advance Tax details to be entered, then fill Supplementary Schedule IT and attach the same with the return.

Sch TCS Please furnish the details of Tax collected at source
Note: If you have more than three TCS details to be entered, then fill supplementary Schedule TCS and attach the same with the return

Sch TDS 1 Please furnish the details in accordance with Form 16 issued by the employer(s) in respect of salary income. Further in order to enable the Income Tax Department to provide accurate, quicker and full credit for taxes deducted at source, the taxpayer must ensure to quote complete

details of every TDS transaction. If you have more than three Form 16 details to be entered, then fill Supplementary Schedule TDS1 and attach the same with the return

Sch TDS 2 (i) Please furnish the details in accordance with Form 16A issued by a person in respect of interest income and other sources of income. (ii) All the tax deductions at source made in the current financial year should be reported in the TDS schedule. (iii) "Unique TDS Certificate Number". This is a six digit number which appears on the right hand top corner of those TDS certificates which have been generated by the deductor through the Tax Information Network (TIN) Central System. (iv) "Deducted Year" means in which tax has been deducted. In this column fill up the four digits of relevant financial year. For example, if the deduction has been made by the deductor in the financial year 2014-15 fill up 2014 in the designated space. (v) Enter the amount of TDS deducted which is claimed in this return of income. For example, if any income is not chargeable to tax in this year then the corresponding TDS deducted on such income, if any, will be allowable in the year in which such income is chargeable to tax. (vi) If you are governed by Portuguese Civil Code and part of income is chargeable in your hands and part of it in the hands of your spouse, then enter in this column only part of TDS corresponding to part income chargeable in your hands.

Note: If you have more than four Form 16A details to be entered, then fill supplementary Schedule TDS2 and attach the same with the return.

3 Business Codes

Sector	Sub-Sector	Code
1. Manufacturing Industry	Agro-based industries	0101
	Automobile and Auto parts	0102
	Cement	0103
	Diamond cutting	0104
	Drugs and Pharmaceuticals	0105
	Electronics including Computer Hardware	0106
	Engineering goods	0107
	Fertilizers, Chemicals, Paints	0108
	Flour & Rice Mills	0109
	Food Processing units	0110
	Marble & Granite	0111
	Paper	0112
	Petroleum and Petrochemicals	0113
	Power and energy	0114
	Printing & Publishing	0115
	Rubber	0116
	Steel	0117
	Sugar	0118
	Tea, Coffee	0119
	Textiles, handloom, Power looms	0120
	Tobacco	0121
	Tyre	0122
	Vanaspati & Edible Oils	0123
	Others	0124
2. Trading	Chain Stores	0201
	Retailers	0202
	Wholesalers	0203
	Others	0204
3. Commission Agents	General Commission Agents	0301
4. Builders	Builders	0401
	Estate Agents	0402
	Property Developers	0403
	Others	0404
5. Contractors	Civil Contractors	0501
	Excise Contractors	0502
	Forest Contractors	0503
	Mining Contractors	0504
	Others	0505
6. Professionals	Chartered Accountants, Companies Secretaries, etc.	0601
	Fashion designers	0602
	Legal professionals	0603
	Medical professionals	0604
	Nursing Homes	0605
	Specialty hospitals	0606
	Others	0607
7. Service Sector	Advertisement agencies	0701
	Beauty Parlours	0702
	Consultancy services	0703
	Courier Agencies	0704
	Computer training/educational and coaching institutes	0705
	Forex Dealers	0706
	Hospitality services	0707
	Hotels	0708
	I.T. enabled services, BPO service providers	0709
	Security agencies	0710
	Software development agencies	0711
	Transporters	0712
	Travel agents, tour operators	0713
	Others	0714
	8. Financial Service Sector	Banking Companies
Chit Funds		0802
Financial Institutions		0803
Financial service providers		0804
Leasing Companies		0805
Money Lenders		0806
Non-Banking Finance Companies		0807
Share Brokers, Sub-brokers, etc.		0808
Others		0809
9. Entertainment Industry		Cable T.V. productions
	Film distribution	0902
	Film laboratories	0903
	Motion Picture Producers	0904
	Television Channels	0905
	Others	0906

Persons having income from the following will not be eligible to use this Return form-

- (i) a person carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as referred to in sub-section(1) of section 44AA.
- (ii) a person earning income in the nature of commission or brokerage; or
- (iii) a person carrying on any agency business.

4 Worksheet 1 and 2

WORKSHEET-1: How to Compute Salary Income

NOTE⇒ In the case of salaried employees, perquisites have to be valued in accordance with the notification No. SO.3245(E) dated 18.12.2009, for the purposes of including their value in the salary income.

NAME OF THE EMPLOYER

TAN of Employer

1 Gross Salary

a) Salary as per provisions contained in section 17(1)

NOTE⇒ Transfer item 1a of Form 16

b) Value of Perquisites (as per Form No. 12BB)

NOTE⇒ Transfer item 1b of Form 16

c) Profit in lieu of Salary (as per Form No. 12BB)

NOTE⇒ Transfer item 1c of Form 16

d) Total (1a+1b+1c)

1a

1b

1c

1d

2 Allowances exempt u/s 10

NOTE⇒ Transfer item 2 of Form 16

3 Gross Salary after Allowances (2-3)

NOTE⇒ Transfer item 3 of Form 16

4 Total Deductions

NOTE⇒ (1) Transfer item 5 of Form 16

(2) Add Entertainment Allowance and Tax on Employment to get Total Deductions

5 Income Chargeable under the head 'Salaries' (3-4)

2

3

4

5

NOTE⇒ Maintain a worksheet for each employee and then add row 5 of all employers and transfer the amount to B2 in the SUGAM Form

WORKSHEET-2: How to Compute Income from House Property

NOTE⇒ If you have reported your interest on Housing Loan in item 7 of Form 16, then you can fill item 1g in the worksheet given below and transfer the same to B3. Ensure to fill a negative sign in the brackets given at the left in B3

1 House Property

(a) Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)

1a

(b) The amount of rent which cannot be realized

1b

(c) Tax paid to local authorities

1c

(d) Total (1b + 1c)

1d

(e) Balance (1a - 1d)

1e

(f) 30% of 1e

1f

(g) Interest payable on borrowed capital (restricted to ₹ 2,00,000 if NOT 'Let Out')

1g

(h) Total (1f + 1g)

1h

(i) Income from house property 1 (1e - 1h)

1i

2 Income under the head "Income from house property"

(a) Rent of earlier years realized under section 25A/AA

2a

(b) Arrears of rent received during the year under section 25B after deducting 30%

2b

(c) To be mentioned in Item B3 of this Return Form → Total Income from House Property (2a + 2b + 1i)

2c

NOTE⇒ Please include the income, if any, of specified persons such as minor children while computing the income under this head, if property is in their name

4 Worksheet 3,4 and 5

WORKSHEET-3: How to Compute Income from Other Sources

OTHER SOURCES

1 Income other than from owning race horse(s):-

(a) Taxable Dividends, Gross

1a

(b) Interest, Gross

1b

(c) Rental income from machinery, plants, buildings etc, Gross

1c

(d) Others, Gross

1d

(e) Total (1a + 1b + 1c + 1d)

1e

(f) Deductions under section 57:-

(i) Expenses

fi

(ii) Depreciation

fii

(iii) Total

fiii

2 To be mentioned in Item B4 of this Return Form → Total Income from other sources (1e – fiii)

2

NOTE⇒ Please include the income, if any, of specified persons such as minor children while computing the income under this head, if FD etc is in their name.

WORKSHEET-4: How to Compute deductions under section 80G

DETAILS OF DONATIONS

A Donations entitled for 100% deduction (eg Prime Minister's National Relief Fund)

Name of donee

Amount of donation

(i)

Ai

(ii)

Aii

(iii) Total

Aiii

B Donations entitled for 50% deduction where donee not required to be approved under section 80G(5) (vi) (eg Prime Minister's Drought Relief Fund)

Name of donee

Amount of donation

(i)

Bi

(ii)

Bii

(iii) Total

Biii

C Donations entitled for 50% deduction where donee is required to be approved under section 80G(5) (vi) (eligible donation is restricted to 10 % of Total Income after other deductions)

Name and address of donee

Amount of donation

(i)

Ci

(ii)

Cii

(iii) Total

Ciii

D To be mentioned in Item C11 of this Return Form → Total Deduction under Section 80 G = {100% of Aiii + 50 % of Biii + 50% of [Maximum of 10% of Total Income After Other Deductions ((Item B5 – Sum of Items (C1 to C17 except C11)) or (Ciii))}

D

WORKSHEET-5: How to Compute Exempt Income

EXEMPT INCOME

How to compute Exempt Income (Income not to be included in Total Income)

1 Interest income

1

2 Dividend income

2

3 Net Agriculture income (not exceeding ₹ 5,000)

3

4 Others, including exempt income of minor child

4

5 To be mentioned in Item D23 of this Return Form → Total (1+2+3+4)

5



ITR V ACKNOWLEDGEMENT AY 2015-16

Received with thanks from _____ a return of income in ITR No. 1(SAHAJ) 2 3 4(SUGAM) 4 5 7 for assessment year 2015-16, having the following particulars

A1 FIRST NAME		A2 MIDDLE NAME	
A3 LAST NAME		A4 PERMANENT ACCOUNT NUMBER	
A5 SEX <input type="radio"/> Male <input type="radio"/> Female	A6 DATE OF BIRTH DDMMYYYY	A7 INCOME TAX WARD/CIRCLE	
A8 FLAT/DOOR/BUILDING		A9 NAME OF PREMISES/BUILDING/VILLAGE	
A10 ROAD/STREET		A11 AREA/LOCALITY	A12 TOWN/CITY/DISTRICT
A13 STATE		COUNTRY	A14 PINCODE

A15 Fill only one: filed On or Before due date-139(1) After due date-139(4) Revised Return-139(5) OR in response to notice 139(9) 142(1) 148 153A/153C OR 92CD OR Under Sec. 119(2)(b)

COMPUTATION OF INCOME AND TAX RETURN Whole-Rupee(₹) only.

B1	Gross Total Income	B1 ()
B2	Deductions under Chapter VI-A	B2
B3	Total Income	B3 ()
B4	Current Loss if any	B4 ()
B5	Net Tax Payable	B5
B6	Interest Payable	B6
B7	Total Tax and Interest Payable	B7
B8	Total Advance Tax Paid	B8
B9	Total Self Assessment Tax Paid	B9
B10	Total TDS Deducted	B10
B11	Total TCS Collected	B11
B12	Total Prepaid Taxes (B8+B9+B10+B11)	B12
B13	Tax Payable (B7-B12, If B7 > B12)	B13
B14	Refund (B12-B7, If B12 > B7)	B14
B15	Exempt Income	B15
	Agriculture	
	Others	

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STAMP RECEIPT NO. HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL