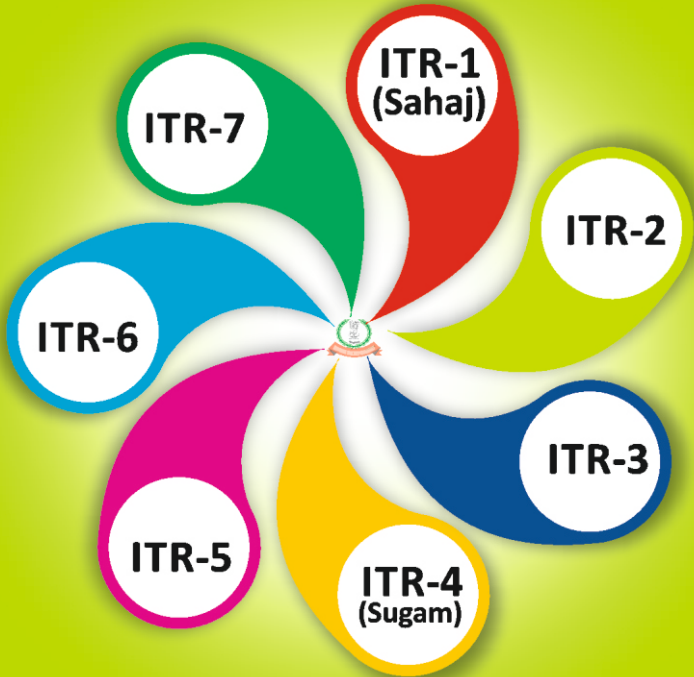


# Types of Income Tax Returns<sup>++</sup>

Assessment Year 2019-20



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

## ITR-1 (Sahaj)

ITR-1  
(Sahaj)

Applicable to : Resident Individual having total income upto Rs. 50 Lakh and where the income includes:-

1. Salary/Pension/Family Pension (excluding claim of deduction u/s 57)
2. Income from only **one** House property (excluding brought forward loss or loss to be carried forward on HP)
3. Income from other sources (excluding winning from lottery & race horses and excluding claim of loss under this head)
4. Agriculture income upto Rs. 5,000/-
5. Income from another person like spouse, minor child etc to be clubbed to his income (for incomes coming under the above category)

**But not applicable to Individual who is :-**

- I. a Director in a Company
- II. holder of unlisted equity shares
- III. having foreign income or assets/signing authority in a/c outside India
- IV. having income from business/profession
- V. having income from Capital gains
- VI. having dividend income exceeding Rs. 10 Lakhs (u/s 115BBDA & 115 BBE)
- VII. assessable for income of another person on whose names tax is deducted at source

## ITR-2

ITR-2

Applicable to : An Individual or a HUF(see note):-

**(A) not having** income from Business or Profession,

**(B) not eligible** to file ITR-1 (Sahaj) and whose total income includes:

- I. Income from Salary/Pension;
- II. Income from House Property;
- III. Income from Other Sources including Winnings from Lottery and Income from Race Horses
- IV. Income from Capital Gains;
- V. Foreign Assets/Foreign income
- VI. Agricultural income more than Rs.5,000/-.
- VII. Income of another person like spouse, child, etc. to be clubbed with his income where such income falls in any of the above categories.

## ITR-3

ITR-3

Applicable to : An Individual or a HUF having income from business/ profession, House Property, Salary/Pension and Income from Other Sources.

## ITR-4(Sugam)

ITR-4  
(Sugam)

Applicable to a resident or a HUF or a Firm other than LLP (see note) declaring presumptive income from business or professions as stated u/s 44AD, 44ADA & 44AE of the Income Tax Act (excluding speculative business).

**44AD** - A resident Individual/HUF/Firm (excluding LLP) having business (excluding agency and commission/brokerage business) turnover/gross receipt not exceeding Rs. 2 crores and declaring profit

@ 8% of total receipt (6% in case of digital receipt and receipt through a/c payee mode) without maintaining proper books of a/c.

**44ADA** - A resident assessee engaged in legal, medical, engineering, architecture, accountancy, technical consultancy, interior decorator or other notified profession having gross receipt not exceeding Rs. 50 lakh and declaring 50% or more of gross receipt as income

**44AE** - An assessee deriving income from business of plying, hiring or leasing goods carriage (not more than 10 goods carriage at any time during the year including carriage taken on hire purchase, lease or instalments) and declaring presumptive income of Rs. 7,500/- per month or part of a month for each of the goods carriage/vehicle.

**But ITR-4 (Sugam) cannot be filed by :**

- (a) Non Resident Firm
- (b) HUF which is not ordinarily Resident
- (c) Residents being/having
  - (i) Director of a company
  - (ii) Held any unlisted share in 2018-19
  - (iii) Total income exceeding Rs. 50 lakhs
  - (iv) More than one house property
  - (v) Foreign income/asset signing authority in a/c outside India
  - (vi) Brought forward loss or loss to be carried forward under any head of income
  - (vii) Assessee for the whole or part of Income on which tax was deducted in hands of person other than assessee.

### ITR-5

ITR-5

Applicable to : A person being a firm, LLPs, AOP, BOI, (see note) Artificial Juridical Person referred to in section 2(31)(vii), cooperative society and local authority, **excluding** a person who is required to file the return of income u/s 139(4A) or 139(4B) or 139(4C) or 139(4D).

### ITR-6

ITR-6

Applicable to : Company not claiming exemptions from income tax u/s.11 or being Charitable Institutions which are required to file in ITR-7.

### ITR-7

ITR-7

Applicable to : All Persons including companies who required to furnish return u/s 139 (4A) or 139 (4B) or 139 (4C) or 139(4D) or 139 (4E) or 139 (4F).

#### Note

1. HUF : Hindu Undivided Family
2. LLP : Limited Liability Partnership
3. AOP : Association of Persons
4. BOI : Body of Individuals

#### Steps to follow to access various ITRs

- Step1: Visit Income Tax @[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- Step 2: Click "Offline Utilities" under "Downloads" tab
- Step 3: Click "Income Tax Return Preparation Utilities"
- Step 4: Choose Assessment Year
- Step5: Click on "Excel Utility" for downloading the XML file for the desired ITR

Step 6: Extract the downloaded file, fill the required details, and save the file.

Step 7: Upload the XML file for submitting the return.  
(Note: ITR-1 and ITR-4 can be submitted directly online)

Here is a screenshot of the website

<https://www.incometaxindiaefiling.gov.in/home>



## Verifying your e-filed Return of Income

**e-filed ITRs need to be verified by any one of the following ways:**

1. e-verify through your Aadhaar (OTP will be received in the mobile registered with UIDAI); OR
2. e-verify with Digital Signature Certificate, or by generating EVC through (i) Net-Banking or (ii) a pre-validated Bank A/C or (iii) a pre-validated Demat A/C or by using Bank ATM (selected Banks only). OR
3. Send a printout of ITR-V (generated online), duly signed, to CPC Bengaluru by normal post or Speed Post only.

## It is compulsory to file ITR online

Except for

1. Very senior citizen Individual (age 80 years or more) who furnishes ITR-I or ITR-IV (Sugam) only.
2. Individual & HUF having income upto Rs. 5 Lakh and not having any refund claim and who furnishes ITR-I or ITR-IV (Sugam) only.

These persons may either e-file or file in paper format.

**DIRECTORATE OF INCOME TAX**  
(Public Relations, Publications & Publicity)  
6th Floor, Mayur Bhawan, New Delhi

This brochure should not be construed as an exhaustive statement of the law. For details - reference should always be made to the relevant provisions in the Act and the Rules.