



Income Tax Department
Central Board of Direct Taxes



Types of
Income Tax Return
(Assessment Year 2025-26)



Types of Income Tax Return (Assessment Year 2025-26)

ITR-1 (Sahaj):

Applicable to:

Resident Individual who is a resident (other than not ordinarily resident), having total income up to Rs. 50 Lakh and where income includes: -

1. Salary/Pension/Family Pension/Retirement Benefit Income.
2. Income or loss from only one House property (excluding brought forward loss or loss to be carried forward on House Property).
3. Income from other sources (excluding income chargeable at special rates, winning from lottery & horse race and excluding claim of loss under this head).
4. Long-term Capital Gains under section 112A up to 1.25 Lakh
5. Agricultural income up to Rs. 5,000/-.
6. Income from another person like spouse, minor child etc. to be clubbed to his income (for income coming under the above category).

But not applicable to an Individual who is: -

- I. a Director in a Company;
- II. a holder of unlisted equity shares at any time during the previous year;
- III. having foreign income or assets (including financial interest in any entity)/signing authority in account outside India;
- IV. having income from business/profession;
- V. having any other income from Capital gains;
- VI. having any relief of tax for double taxation under section 90 or 90A or deduction of tax under section 91;
- VII. assessable for income of another person on whose name's tax is deducted at source;
- VIII. having **tax deducted on cash withdrawal under section 194N;**
- IX. having **tax deferred under sub-section (2) of section 191 or sub-section (1C) of section 192;**
- X. claiming deduction u/s 57 except 57(iia);
- XI. having income of the nature referred to in section 115BBE;
- XII. having income to be apportioned in accordance with provisions of section 5A;
- XIII. has income taxable at special rates;

XIV. having any claim of TDS/TCS of previous year or needs to carry forward the TDS/TCS to next year.

ITR-2:

Applicable to: An Individual or HUF: -

- (A) not having income from Business or Profession:
- (B) not eligible to file ITR-1 (Sahaj).

ITR-3:

Applicable to:

An Individual or HUF having income from Business/ Profession, House Property, Salary/Pension and Income from Other Sources but not eligible to file ITR-1 (Sahaj), ITR-2 or ITR-4 (Sugam).

Please note: In ITR 3, it is mandatory to declare income from business and profession or interest, salary, bonus, commission or share of profit received by a partner from a partnership firm.

ITR-4(Sugam):

Applicable to a resident Individual or HUF [resident other than not ordinarily resident] /Resident Firm [other than LLP]. To declare income from salary/Pension, one house property, Interest income and / or income from family pension taxable under Other Sources / presumptive income from business or profession as stated u/s 44AD, 44ADA & 44AE of the Income Tax Act (excluding speculative business) or Long-term Capital gains u/s 112A up to 1.25 Lakhs.

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 without maintaining proper books of accounts. However, if cash receipts of such businesses are less than 5% of the total receipts, the turnover/gross receipt not exceeding Rs. 3 crores and profit @ 6% of total receipt can be declared under section 44AD.

44ADA - A resident assessee [Individual/Firm (excluding LLP)] 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. However, if cash receipts of such profession are less than 5% of the total receipts, gross receipts not exceeding Rs. 75 lakhs and @ 50% of total receipt can be declared under section 44ADA.

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/- or more per month or part of a month for each of the goods carriage/vehicle other than heavy goods vehicle and Rs. 1000 per ton of gross vehicle weight or unladen weight per month or part of a month for each of the heavy goods carriage/vehicle.

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

- (a) Non-Resident Firm;
- (b) HUF which is not ordinarily Resident;
- (c) Residents (incl. Individual/firm/HUF) being/
having-
 - (i) a Director of a company;
 - (ii) Holding any unlisted equity shares at any time during the previous year;
 - (iii) Total income exceeding Rs. 50 lakh and income chargeable at special rates;
 - (iv) More than one house property;
 - (v) Income from capital gains.
 - (vi) Foreign income/asset (including financial interest in any entity) signing authority in account outside India;
 - (vii) Brought forward loss or loss to be carried forward under any head of income;
 - (viii) Individual assessable for the whole or part of Income on which tax was deducted in hands of person other than assessee;
 - (ix) **Tax deferred under sub-section (2) of section 191 or sub-section (1C) of section 192;**
 - (x) any relief of tax for double taxation under section 90 or 90A or deduction of tax under section 91;
 - (xi) claim of deduction u/s 57 except 57(iia);
 - (xii) income of the nature referred to in section 115BBE;
 - (xiii) agricultural income more than Rs. 5000/-;
 - (xiv) income to be apportioned in accordance with provisions of section 5A;
 - (xv) Any claim of TDS/TCS of previous year or needs to carry forward the TDS/TCS to next year.

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 individual or HUF or company or a person who is required to file the return of income under ITR 7.

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:

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

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:

Step 1: Visit Income Tax Portal [@www.incometax.gov.in](http://www.incometax.gov.in)

Step 2: Click on assessment year "A.Y. 2025-26" in "Income tax return" under "Downloads" tab.

Step 3: Click on "Common offline utility ITR 1 to 4" for filing return of income under ITR 1 to 4

Or

Separate excel utilities of ITR- 1, ITR -2, ITR- 3, ITR- 4, ITR- 5, ITR- 6 and ITR-7 are available respectively.

Step 4: Login with valid e-filing credentials. Click on e-file > Income tax returns > Download Prefilled data. Select the relevant assessment year and download the prefill JSON.

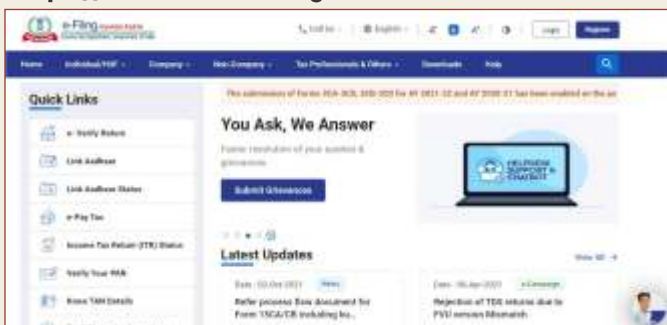
Step 5: Import the downloaded file in the utility, fill the required details, and save the file.

Step 6: Upload the JSON file for submitting the return.

(**Note:** All ITRs can be submitted directly online and offline through HTML utilities and Excel Utilities).

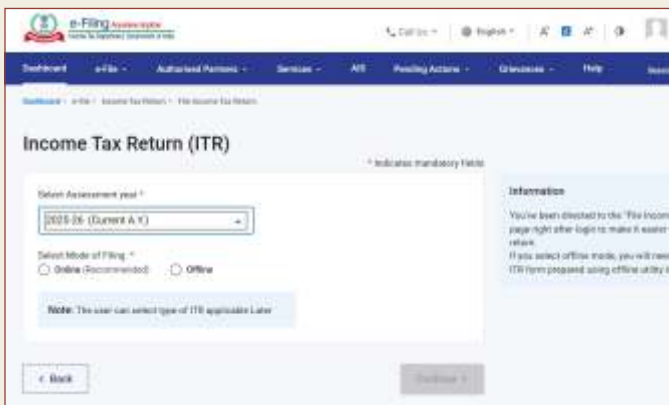
Here is a screenshot of the website

<https://www.incometax.gov.in>



Screenshot of ITR filing page

Income Tax Portal, Government of India File Income Tax Return



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 Speed Post only within 30 days of filing the return.



Directorate of Income Tax

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Disclaimer: 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 Acts and the Rules