

## MCQ on Filing of ITR-5 Class Date 18.01.2026

### 1. Who can file ITR-5?

- a) Individuals
- b) Companies
- c) Partnership firms, LLPs, AOPs, BOIs, and cooperative societies**
- d) Trusts

### 2. Which entity is NOT eligible to file ITR-5?

- a) Association of Persons (AOP)
- b) Limited Liability Partnership (LLP)
- c) Private Limited Company**
- d) Body of Individuals (BOI)

### 3. What is the due date for filing ITR-5 if tax audit is applicable?

- a) 31st July
- b) 30th September
- c) 31st October**
- d) 31st December

### 4. Is digital signature mandatory for filing ITR-5?

- a) Yes, for all taxpayers
- b) Yes, only for tax audit cases**
- c) No, it is optional
- d) No, it is never required

### 5. Which section of the Income Tax Act governs the audit requirement for ITR-5 filers?

- a) Section 44AB**
- b) Section 80C
- c) Section 139(1)
- d) Section 234F

**6. Can an LLP opt for the presumptive taxation scheme under ITR-5?**

- a) Yes, under Section 44AD
- b) No, LLPs cannot opt for presumptive taxation**
- c) Yes, under Section 44ADA
- d) Yes, under Section 44AE

**7. Which verification method is NOT applicable while filing ITR-5?**

- a) Digital Signature Certificate (DSC)
- b) Aadhaar OTP
- c) Electronic Verification Code (EVC)
- d) Physical submission of ITR-V for tax audit cases**

**8. What happens if an entity fails to file ITR-5 within the due date?**

- a) No penalty applies
- b) Interest under Section 234A is levied
- c) A late filing fee under Section 234F is applicable
- d) Both (b) and (c)**

**9. Is it mandatory for partnership firms to file ITR-5 even if they have zero income?**

- a) Yes, filing is mandatory**
- b) No, if there is no taxable income
- c) Only if turnover exceeds ₹1 crore
- d) Only if they have business income

**10. Can an ITR-5 filer claim deductions under Chapter VI-A?**

- a) Yes, all eligible deductions can be claimed**
- b) No, deductions are only for individuals and HUFs
- c) Only Section 80C deductions are allowed
- d) Deductions can be claimed only if total income exceeds ₹10 lakh