

# **FILING OF INCOME TAX RETURN 2**

**ASSESSMENT YEAR 2025-26 AND  
2026-27 WHICHEVER IS PERMISSIBLE  
RELEVANT TO THE FINANCIAL YEAR  
ENDED 31<sup>ST</sup> MARCH 2025**

## **PRE REQUISITE COVERING AREAS**

- **Voluntary return,**
- **Return forms,**
- **Time limit for filing returns,**
- **Return of loss,**
- **Belated return,**
- **Revised return,**
- **Updated returns,**
- **Defective return,**
- **Modified return,**
- **Tax Return preparers,**
- **Verification of return,**
- **PAN,**
- **Quoting Aadhaar,**
- **Self-Assessment etc.**

**WHAT IS RETURN:** Return is the basic primary communication of an Assessee/Person to be filled before the Income Tax department under annual mode within a specific mandate in respect of Receipt, Payment, Income ,Investment and Expenses earned or incurred during the whole year both in India and in abroad.

- **WHO IS REQUIRED TO FILE RETURN :**
- U/s 139(1) of the Income Tax Act,1961 every person covered U/s 2(31) of the Act except individual, HUF ,AOP/BOI under certain parameters,TRUST (except U/s 139(4A)/4B/4C/4D/4E &4F) are compulsorily required to file return of Income U/s 139(1) of the Act within a specific date as time to time fixed by the department.
- **WHO IS CALLED PERSON UNDER THE INCOME TAX ACT :** As per section 2(31) of the Act the term Person includes the following.

# **PERSON U/s 2(31)**

- **i) Individual**
- **ii) HUF**
- **iii) Company**
- **iv) Firm**
- **v) Association of Person, Body of Individual whether incorporated or not**
- **vi) Local Authority**
- **vii) Artificial Juridical Person not covered within the preceding sub clauses**

# FORMS OF RETURN

## ITR -1 :

- Known as SAHAJ is applicable to an individual having salary or pension income or income from **one house property** (not a case of brought forward loss) or income from other sources (not being lottery winnings and income from race horses, income taxable under U/s 115BBDA or income referred in U/s 115BBDB or income referred in u/S 115BBE and also income **from Long Term Capital Gain covering U/s 112A up to Rs.1.25 lac.**
- The Total income must be within 50 lac and
- not being a director of a company and
- not holding unlisted equity shares and
- not assessable of other person's income where tax is not withheld and
- not claiming any deduction under the head of Income from Other Sources except family pension.

## ITR - 2 :

- It's applicable to an individual or an Hindu Undivided Family not having income chargeable to income-tax under the head "Profits or gains of business or profession"

## ITR - 3 :

- It is applicable to an individual or a Hindu Undivided Family who has any income chargeable to tax under the head business or profession

- ITR – 4 :**
- Known as SUGAM is applicable to individuals or Hindu Undivided Family or partnership firm (Not a Limited Liability Partnership Firm) who have opted for the presumptive taxation scheme of U/s 44AD/44ADA/44AE
- ITR – 5 :**
- Firm, LLP, AOP, BOI, artificial juridical person referred to in U/S 2(31)(vii), cooperative society and local authority. However, a person who is required to file the return of income U/s 139(4A) or 139(4B) , 139(4C) or 139(4D) or U/s 139(4E) or 139(4F) shall not use this form (*i.e.*, trusts, political parties, institutions, colleges, investment fund etc.)

- ITR – 6 :**
- It is applicable to a company, other than a company claiming exemption U/s 11 (exemption U/s 11 can be claimed by charitable/religious trust).
- ITR – 7 :**
- It is applicable to a persons including companies who are required to furnish return U/s 139(4A) or U/s 139(4B) or U/s 139(4C) or U/s 139(4D) or U/s 139(4E) or U/s 139(4F) (*i.e.*, trusts, political parties, institutions, colleges, investment fund etc.).
- ITR – V:**
- It is the acknowledgement of filing of the return of income.

# PERSON COMPETENT TO VERIFY AND SIGN IN THE RETURN OF INCOME

## Category of Person      Who must sign in the Return

- **Individual**
  - **Individual himself**  
**Guardian** or any other person competent to **act on individual's behalf** in case individual is mentally incapacitated from attending to his affairs  
Any **person authorised** by an Individual to **verify and sign the return** through valid power of attorney, if individual is absent from India/ if for any other reason it is not possible for an individual to to verify the return.  
*(Power of attorney shall be kept with the person signing the return for the purpose of records for any future reference)*

**Hindu  
Undivided  
Family**

- **Karta of the HUF**  
**Any other adult member** of such HUF if Karta is absent from India or is mentally incapacitated from attending to his affairs

**Indian  
Company**

- **Managing Director**  
**Any director** if such managing director is not able to verify and sign the return for any unavoidable reason or if there is no managing director

**Foreign  
company**

- **Person holding valid power of attorney** from such company to verify and sign the return (*POA shall be maintained for the purpose of records for future reference*)

**Company is being wound up (whether by the court order or otherwise) or where any person has been appointed as receiver of assets of the company**

**Company whose management is taken over by Central/State Government under any law**

**Company whose application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under Insolvency and Bankruptcy Code, 2016**

- **Liquidator** of the company or the person who has been appointed the receiver of assets of the company (Section 178(1))
- **Principal officer**
- **Insolvency Professional** appointed by such Adjudicating Authority

## **Firm**

- **Managing partner**  
**Any partner not being a minor** (if the managing partner is unable to verify and sign the return for any unavoidable reason or if there is no managing partner)

## **LLP (Limited Liability Partnership)**

- **Designated partner**  
**Any partner** if such designated partner is unable to sign and verify the return for any unavoidable reason or if there is no designated partner

## **Local Authority**

- **Principal Officer**

## **Political party**

- **Chief Executive Officer**

**Any association**

- **Any member** of the association or the principal officer

**Person other than as noted above**

- **Any person competent to act on his behalf**

**Sections Applicable**

- **Since the Return of Income is one of the conclusive evidence compiling the entire date event/occasion of the assessee from Income from Salary ,Income from House Property, Profits & Gains from Business or Professions, Capital Gain and Income from Other sources etc it applies primarily **Section 2 to Section 140 read with section 234 and 271** of the Act**

## **Section 115BAC of Income Tax Act: New Tax Regime Deductions Allowed, Exemption List & Benefits**

Section 115BAC giving individuals and HUF taxpayers an option to pay income tax at lower rates with fewer exemptions and deductions to claim. Keep reading to learn more about Section 115BAC of the Income-tax Act, 1961.

The new tax regime system came into force from FY 2020-21 (AY 2021-22). The new tax regime introduced concessional tax rates with reduced deductions and exemptions. Section 115BAC was further amended in the Budget 2023, and the new regime was made the default regime from FY 2023-24. If an individual or HUF wants to opt for the old tax regime, then he must file Form 10-IEA before the due date of filing ITR.

## Tax Rate:-

Slab	Old Regime	New Regime
Upto Rs.2.5 lac	NIL	NIL
More than Rs.2.5 lac to 4 lac	5%	NIL
More than Rs.4 lac to 5 lac	5%	5%
More than Rs.5 lac to 7 lac	20%	5%
More than Rs.7 lac to 10 lac	20%	10%
More than Rs.10 lac to 12 lac	30%	15%
More than Rs.12 lac to 15 lac	30%	20%
More than Rs.15 lac	30%	30%

## Form 10IEA

- **For the assessment year 2024-25, individuals and Hindu Undivided Families (HUFs) have to pay the taxes under the new tax regimes unless they choose to opt in for the old regime while filing the return of income before the due date. Under the new tax regime, the total income should meet the below-mentioned conditions:**
- **Income calculation is done without considering any deductions or exemptions mentioned below:**
- **All deductions under Chapter VI-A, except those specified in section 80CCD/80JJAA.**
- **Deductions specified in Section 35/35AD/35CCC.**
- **Clause (iia) of Section 57.**
- **Deductions specified in Section 24b.**
- **Clause (5)/(13A)/(14)/(17)/(32) of Section 10/10AA/16.**
- **Deductions specified in Section 32(1)/32AD/33AB/33ABA.**
- **The calculation is performed without offsetting any losses from previous assessment years resulting from the above deductions or losses from house property.**
- **The calculation does not consider any deductions or exemptions related to perquisites or allowances.**
- **The calculation is performed without claiming any additional depreciation as per clause (iia) of Section 32.**

- **Exemptions and Deductions Not Claimable under the New Tax Regime**
- **The following are some of the major deductions and exemptions you cannot claim under the new tax regime:**
- **The deduction under Section 80TTA/80TTB**
- **Professional tax and entertainment allowance on salaries**
- **Leave Travel Allowance (LTA)**
- **House Rent Allowance (HRA)**
- **Allowances to MPs/MLAs**
- **Minor child income allowance**
- **Helper allowance**
- **Children education allowance**
- **Other special allowances [Section 10(14)]**
- **Additional depreciation under section 32(1)(ia)**
- **Deductions under section 32AD, 33AB, 33ABA**
- **Various deductions for donation for or expenditure on scientific research contained in section 35(2AA) or 35(1)(ii) or (ia) or (iii)**
- **Deduction under section 35AD or section 35CCC**
- **Interest on housing loan on the self-occupied property or vacant property (Section 24)**

- **Chapter VI-A deduction (Section 80C, 80D, 80E and so on, except Section 80CCD(2) and Section 80JJAA)**
- **Exemption or deduction for any other perquisites or allowances including food allowance of Rs 50/meal subject to 2 meals a day**
- **Employee's (own) contribution to NPS**
- **Donation to Political party/trust, etc**
- **Budget 2023 update- Deduction from family pension income up to FY 2022-23 (From FY 2023-24, it is allowed as deduction)**
- **Budget 2023 update- Standard deduction of Rs.50,000 up to FY 2022-23 (From FY 2023-24, it is allowed as deduction)**

- **What are the Exemptions and Deductions Available Under the New Regime?**
- **Under the New tax regime, you can claim tax exemption for the following:**
- **Transport allowances in case of a specially-abled person.**
- **Conveyance allowance received to meet the conveyance expenditure incurred as part of the employment.**
- **Any compensation received to meet the cost of travel on tour or transfer.**
- **Daily allowance received to meet the ordinary regular charges or expenditure you incur on account of absence from his regular place of duty.**
- **Perquisites for official purposes**
- **Exemption on voluntary retirement 10(10C), gratuity u/s 10(10) and Leave encashment u/s 10(10AA)**

- **Interest on Home Loan on let-out property (Section 24)**
- **Gifts up to Rs 50,000**
- **Deduction for employer's contribution to NPS account [Section 80CCD(2)]**
- **Deduction for additional employee cost (Section 80JJA)**
- **Budget 2023 introduced a standard deduction of Rs 50,000 under New Tax Regime applicable from FY 2023-24**
- **Budget 2023 also introduced deduction under Section 57(iia) of family pension income**
- **Budget 2023 further introduced deduction of amount paid or deposited in the Agniveer Corpus Fund under Section 80CCH(2)**

- **Deductions Not Allowed Against Business Income Under the New Regime**
- **Deductions and exemptions not allowed against business income:**
  - **Additional depreciation under section 32**
  - **Investment allowance under section 32AD**
  - **Sector-specific business deductions under section 33AB and 33ABA**
  - **Expenditure on scientific research under section 35**
  - **Capital expenditure under section 35AD**
  - **Exemption under section 10AA for SEZ units**

# DUE DATE OF FILING RETURN

- Individual HUF or Firm whose Accounts are not required to audited U/s 44AB of the Act or any other law
  - **31<sup>st</sup> July**
- Individual HUF or Firm whose Accounts are required to audited U/s 44AB of the Act or any other law
  - **31 st October**
- Company
  - **31 st October**
- Limited Liability Partnership
  - **31 st October**

**TRUST** whose Accounts are required to audited U/s 44AB of the Act or any other law

- **31 st  
October**

**AOP/BOI** whose Accounts are required to audited U/s 44AB of the Act or any other law

- **31 st  
October**

**POLITICAL PARTIES** as no scope to unaudit the Accounts U/s 44AB of the Act or any other law

- **31 st  
October**

**TRUST,AOP/BOI** whose Accounts are not required to be audited U/s 44AB of the Act or any other law

- **31<sup>st</sup> July**

**INDIVIDUAL,HUF,FIRM,LLP.COMPANY,TRUST,AOP/BOI** covered U/s 92E of the Act

- **30 th  
November**

However such date may be changed by amendment time to time

# TYPES TO FILE THE RETURN

- Section 139(1) – Voluntary Return Filled with the due date
- Section 139(3) - Loss Return
- Section 139(4) – Belated Return within 9 months from the end of the F.Y.
- Section 139(5) – Revised Return, by assessee itself on suo moto basis for revising return in case of any omission or wrong statement filed earlier in ROI u/s 139(1), 139(3) or 139(4). Time Limit is upto nine months from the end of the F.Y.
- Section 139(9) – Defective Return/Rectified Return, in response of intimation by AO of the Defective Return u/s 139(9). Time Limit is within 15 days of intimation by AO (which may be extended).
- Section 139(8A) – Updated Return

- **Updated Return** is Return of Income under section 139(8A) of Income Tax Act 1961 to be filed in Form ITR-U which allow any taxpayer
- -to file return of income not filed earlier
- -to rectify any incorrect disclosure in Income Tax Return
- -to rectify or change head of Income
- -to reduce carry forward loss
- -to reduce unabsorbed depreciation
- -to reduce income tax credit etc.
- **Any person can submit updated return whether or not he/She has furnished his Original/Revised/Related return of Income.**

- **Time Limit for Submission of Updated Return**
- Updated return can be filed within 24 months from the end of relevant assessment year. For Example, Updated Return for AY 2024-25 can be filed up to 31st March 2027 w.e.f. 01.04.2025  
24 months are replaced by 48 months paying additional tax @25%,50%,60% and 70%
- **When Updated Return Cannot be Submitted ?**
- In the following circumstances updated return cannot be submitted
- If updated return is return of loss
- If updated return is reducing Income Tax Liability in return filed earlier
- If updated return result in increase of Refund
- If search has been initiated under section 132 If books of Accounts

- or any other documents are requisitioned under section 132A.  
If survey has been conducted under section 133A
- If any proceeding of assessment, reassessment, re-computation or revision is pending or completed in that year
- If AO has information against such person under Prevention of Money Laundering Act or Black Money (Undisclosed Foreign Income and Asset) and Imposition of Tax Act or Benami Property Transactions Act or Smugglers and Foreign Exchange Manipulators Act and the same has been communicated to the assessee. Other Notified Person
- **How to Calculate Income Tax on Updated Return**

- As per section 140B of Income Tax Act 1961, income tax liability on updated return will be calculated as follows:-
- Tax Payable + Interest + Fees Payable for non filing of Income Tax (if any) + Amount Payable as Additional Tax (For taking benefit of Section 139(8A))= Total Income Tax Liability.
- Total Tax Liability (As calculated above) Less TDS/TCS/Advance Tax/Tax Relief etc = Net Tax Liability under section 140B
  
- **What is Additional Tax Liability?**
- In order to take benefit if section 139(8A), assessee needs to pay additional tax computed as follows: –
- If updated return is to be filed within 12 months from the end of relevant assessment year than 25% of Tax, SC, HEC and Interest as computed above.
- If updated return is to be filed after 12 but before 24 months than 50% of Tax,SC,HEC and Interest as computed above.
  
- **Date of Applicability of Provisions :- 1st April 2022**

- **Modified Return:** Filed as an effect to Advance Pricing Agreement u/s 92CD in case APA applies to any prior period of which ROI had already been furnished earlier but the APA has been signed later. Time Limit is within 3 months from the end of the month in which APA was entered into.
- **Rule 12AD. Return of income under section 170A.—**
- (1) The modified return of income to be furnished by a successor entity to a business reorganisation, as referred to in section 170A, for an assessment year, shall be in the Form ITR-A and verified in the manner specified therein.
- (2) The return of income referred to in sub-rule (1) shall be furnished electronically under digital signature.

- (3) If the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order of the business reorganisation applies have been completed or are pending on the date of furnishing of the modified return in accordance with the provisions of section 170A, the Assessing Officer shall, pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, or proceed to complete the assessment or reassessment proceedings, as the case may be, in accordance with the order of the business reorganisation and the modified return so furnished.
- (4) The Principal Director-General of Income-tax (Systems) or Director-General of Income – Tax (System)

- shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the return in the manner specified in sub-rule (2).
- **Advance Pricing Agreements**
- An advance pricing agreement is signed between any taxpayer and CBDT (Central Board of Direct Taxes) to determine its arm's length price (ALP) (ALP). Its goals are to resolve transaction disputes, give multinational businesses (MNEs) tax certainty, and boost domestic tax collections.
- In India, the requirements of Sections 92 to 92F are intended to establish a legal framework for determining fair, reasonable earnings and taxes. They exist to stop multinational corporations from draining the nation of its riches.

- The CBDT is permitted under Section 92CC to enter into an APA with any person. The method for submitting updated returns following the execution of an APA is provided by Section 92CD
- There are various sub-sections of section 92CD of the Income Tax act of India. Such subsections of Section 92CD are listed below in brief-
- **Section 92CD (1)** mandates that anyone who chooses to use an APA must submit a revised ITR within three months.
- **Section 92CD (2):** All other 92CD provisions would be applicable in the same manner as returns under Section 129. A few exclusions do apply, though.
- **Section 92CD (3):** This subsection addresses circumstances in which an assessment or reassessment is finished before the time period allotted for providing updated returns has run out. The AO would reassess/recompute your total income for the applicable assessment year if such a return complied with the requirements of subsection (1).

- **Section 92CD (4):** This pertains to situations where assessment or reassessment processes for an assessment year prior to an advance pricing agreement are still in progress. The AO will conclude assessment/reassessment processes after receiving your corrected return and taking into account the agreement and modified ITR.
- **Section 92CD (5)** stipulates that an AO must finish the assessment/reassessment process required by sub-section(3) within a year of the fiscal year in which a modified ITR was filed. Regardless of how Section 144C, Section 153, or Section 153B are implemented, this subsection will still be in effect.
- The limitation periods under Sections 144C, 153, and 153B would be extended by 12 months, according to the second half of this subsection.

# WHO IS ELIGIBLE TO FILE ITR-2

- ITR-2 form is for individuals and [HUF](#) receiving income other than income from 'Profits and Gains from Business or Profession'. Thus, individuals with income from the following sources are eligible to file Form ITR-2:
- Income from salary/pension
- Income from [house property](#) (income can be from more than one house property)
- Income from [capital gains](#)/loss on sale of investments/[property](#) (both short-term and [long-term](#))
- Income from other sources (including winning from [lottery](#), bets on racehorses and other legal means of gambling)
- Agricultural income of more than Rs 5,000
- Resident not ordinarily resident and a non-resident
- The total income from the above sources may exceed Rs 50 lakh.
- Further, if you are a Director of any company and an individual who has invested in unlisted equity shares of a company, you must file returns in ITR-2.

- **Section 92CD (6):** This specifies when the assessment or reassessment for an assessment year is deemed to be finished as well as that the term “agreement” in Section 92CD of the Income Tax Act is referred to in Section 92CC. When an assessment or reassessment order is issued or the limitation time specified in Section 143(2) has expired, the process is finished.
- **Tax Return Preparer** U/s 139B of the Income Tax Act vide no. S.O. 2039(E) dt.28.11.2006
- Individual having age of 21-35 possesses a bachelor degree in Math or Stat or Law or Commerce or Business Administration or Business Management not more than a fees of Rs.250/-
- **Quoting of Aadhaar Card no** is mandatory U/s 139AA of the Act.
- **Self Assessment Tax U/s 140A** Person filing the return may self assess on his own the liability to pay tax and required to pay thereof.

# Who Cannot file ITR-2 for AY 2025-26?

- ▶ Any individual or HUF having income from business or profession.
- ▶ Note - Taxpayers eligible to file ITR-1 can also file ITR-2. However, it is advisable to file using ITR-1 as long as they meet the eligibility criteria.

# Capital Gains Split

- ▶ Capital gains must be split based on transfer date: **before or after 23rd July 2024.**

# Buyback Loss Reporting

- ▶ From 1st October 2024, capital losses on share buybacks are allowed if the related dividend income is reported under "Income from Other Sources."
- ▶ A new field has been added to the Capital Gains Schedule in ITR forms to report such buy-back losses, ensuring compliance with the amended provisions.

# CAPITAL GAINS



## Long-term capital gains

- Tax rate to be set at 12.5% irrespective of asset class.
- Indexation benefit has been withdrawn except for land and/or building acquired before 23 July by resident individuals or HUF.



## Short-term capital gains

Tax on equity shares, units of business trust and units of equity-oriented funds listed in India increased to 20% from the present rate of 15%.



## Change in holding period

To qualify as a long-term asset the holding period of some assets such as units of unlisted business trust, debt mutual funds (other than Specified Mutual Fund) and gold, will now be 24 months instead of 36 months.

# 87 A - REBATE - DEFAULT REGIME - INDIVIDUAL

AY 24-25

RS. 25,000

112,111A,  
112A etc.

AY 25-26

RS.20,000  
OR 25,000

112,111A,  
112A etc

AY 26-27

RS.60,000

Proviso to  
87A

ITB 2025

CLAUSE

156 - Relief

156 (2) (b) -  
Marginal relief

# Assets & Liabilities Threshold

- ▶ Reporting required only if **total income exceeds ₹1 crore** (raised from previous limit).

## What Documents do I Need to File ITR-2?

- ▶ If you have a salary income, you need **Form 16** issued by your employer.
- ▶ If you have earned interest on fixed deposits or saving bank account and TDS has been deducted on the same, you need TDS certificates i.e., **Form 16A** issued by Deductors.
- ▶ You will need **Form 26AS** to verify TDS on salary as well as TDS other than salary. Form 26AS could be downloaded from the e-filing portal.
- ▶ If you are living in **rented premises**, you need rent paid receipts for the calculation of HRA (in case you have not submitted the same to your employer).
- ▶ If you have any **capital gains** transactions in shares, you will need a summary or profit / loss statement of capital gain transactions of shares or securities during a year, if any, for computation of capital gain.
- ▶ You will need **your bank passbook**, Fixed Deposit Receipts (FDRs) to calculate amount of interest income.
- ▶ If you **have received rent** from your rented house property, then you will need your tenant / local tax payment/interest on borrowed capital details (if any) to calculate income from house property.
- ▶ In case you want to **claim any loss** incurred during the current year, then you will need the relevant documents exhibiting the loss.
- ▶ In case you wish to claim the previous year's loss, you will need a copy of ITR-V pertaining to the previous year, disclosing the said loss.
- ▶ You will also need documents or proofs for claiming tax saving **deductions u/s 80C**, 80D, 80G, and 80GG such as life and health insurance receipts, donation receipts, rent receipts, receipts for tuition fees etc., if the same were not considered in your **Form 16**.

# How to File Your ITR-2 Online on Income Tax Portal?

- ▶ Step 1: Visit the Income Tax e-Filing Portal and log in using your PAN as the User ID and your password.
- ▶ Step 2: After logging in, go to the e-File menu and select “Income Tax Return” from the drop-down. Choose the relevant Assessment Year and select the Online mode of filing.
- ▶ Step 3: Click “Start New Filing” and select your applicable taxpayer status (Individual, HUF, etc.).
- ▶ Step 4: Select the appropriate ITR Form (e.g., ITR-2, if applicable to you).
- ▶ Step 5: Click “Let’s Get Started” and select the reason for filing your return.
- ▶ Step 6: Choose the schedules applicable as per your sources of income.
- ▶ Step 7: Begin with General Information, verify the pre-filled data, and select the tax regime (Old or New) applicable to you.
- ▶ Step 8: Fill in all the relevant schedules according to your income details, then click “Proceed to Verification

# STRUCTURE OF ITR-2

- ▶ **Part A: General information**
- ▶ **Schedule S: Details of income from salaries**
- ▶ **Schedule HP: Details of income from house property**
- ▶ **Schedule CG: Computation of income under capital gains**
  - ▶ **Schedule 112A- From the sale of equity share of a company or a unit of equity oriented fund /business trust on which STT is paid**
  - ▶ **Schedule 116AD(1)(b)(iii) proviso- For non-residents -From the sale of equity share of a company or a unit of equity oriented fund/business trust on which STT is paid**
  - ▶ **Schedule VDA - Income from Transfer of Virtual Digital Assets**
- ▶ **Schedule OS: Computation of income under income from other sources**
- ▶ **Schedule CYLA: Statement of income after set off of current year's losses**
- ▶ **Schedule BFLA: Statement of income after set off of unabsorbed loss brought forward from earlier years**

- ▶ **Schedule CFL: Statement of losses to be carried forward to future years**
- ▶ **Schedule VIA: Statement of deductions (from total income) under Chapter VIA**
- ▶ **Schedule 80G: Statement of donations entitled for deduction under Section 80G**
- ▶ **Schedule 80GGA: Statement of donations for scientific research or rural development**
- ▶ **Schedule 80GGC: Statement of contribution made to political parties**
- ▶ **Schedule 80DD: Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability**
- ▶ **Schedule AMT: Computation of Alternate Minimum Tax payable under Section 116JC**
- ▶ **Schedule AMTC: Computation of tax credit under Section 116JD**
- ▶ **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 the assessee in Schedules-HP, CG and OS**

- ▶ **Schedule SI: Statement of income which is chargeable to tax at special rates**
- ▶ **Schedule EI: Details of exempt income**
- ▶ **Schedule PTI: Pass through income details from business trust or investment fund as per Section 116UA, 116UB**
- ▶ **Schedule FSI: Statement of income accruing or arising outside India**
- ▶ **Schedule TR: Details of taxes paid outside India**
- ▶ **Schedule FA: Details of Foreign Assets and income from any source outside India**
- ▶ **Schedule 5A: Statement of apportionment of income between spouses governed by Portuguese Civil Code**
- ▶ **Schedule AL: Asset and liability at the year-end (applicable in case the total income exceeds Rs 50 lakh)**
- ▶ **Schedule tax deferred on ESOP: Information of tax-deferred on ESOPS received from eligible start-ups referred to in Section 80-IAC**
- ▶ **Part B-TI: Computation of total income**
- ▶ **Part B-TTI: Computation of tax liability on total income**
- ▶ **Tax payments- Details of payment of advance tax and self-assessment tax**
- ▶ **Declaration by the taxpayer**

- QA SESSION IN  
RESPECT OF FILING OF ITR-2

**THANK YOU**