**MCQ – Filing of ITR-1**

1. An individual who is eligible to file ITR-1 for AY 2024-25

(a)Total income does not exceed ₹ 50 lakh during the FY (ii)Income is from salary, one house property, family pension income, agricultural income (up to ₹5000/-), and other sources (iii) Short term capital gain **(iv) all the alternatives at (i) & (ii)**

2. An Individual who is not eligible to file ITR-1 for AY 2024-25?

(i)Resident Not Ordinarily Resident (RNOR), and Non-Resident Indian (NRI) (ii) is a Director in a company (iii)has tax deduction under section 194N of Income Tax Act **(iv) All the alternatives at (i), (ii) & (iii)**

3. It mandatory to define the nature of employment such as \_\_\_\_\_\_\_\_\_\_\_\_\_while filing of ITR-1

(i)Central Government Employee or State Government Employee or private sector(ii) Employee of Public Sector Enterprise (whether Central or State Government) (iii) Pensioners (CG/SG/PSU/Others) **(iv) All the alternatives at (i), (ii) & (iii)**

4. What documents do an Individual need to file ITR-1?

(i)AIS (ii) Form 26AS (iii) Form 16 **(iv) All the alternatives at (i), (ii) & (iii)**

5. Is the new tax regime a default regime? How I will choose the tax regime change at the time of filing ITR-1?

(i)Yes, choose tax regime by filing Form 10IE (ii) (i) Yes, choose tax regime by filing Form 10IEA **(iii) yes, Choose tax regime by putting tick mark in the ITR-1** (iv) No old tax regime is the default regime, not required to choose tax regime

6.Mrs Kamala is a joint owner of a house with her spouse. They do not have any additional property. Which Form Mrs KamlaI will file for rental income from such house?

**i) ITR-1** (ii) ITR-2 (iii) ITR U (iv) ITR-3

7. From AY 2024-25 new schedules have been added regarding deduction u/s 80 DD and 80 U. If anyone you want to claim deduction u/s 80DD and 80U then you have to mandatorily file \_\_\_\_\_\_\_\_\_\_\_\_\_\_ before filing the return of Income and enter the details (date of filing form and acknowledgement no.) of such Schedule 80 DD and 80 U while filing the return of Income.

(i)From 10 I **(ii)From 10 IA** (ii) Form 10E (iv) 10 IB

8.After filling out your ITR -1 with the TDS and advance tax details (if paid), the system computes your income and checks whether tax is still payable. You need to pay it and then fill in the challan details in the return before submitting it. Such payment of tax is know as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(i)TDS (ii) Advance Tax **(iii) Self Assessment Tax** (iv) Balance Advance Tax.

9.An Individual who files ITR-1 under new tax regime is eligible for deduction \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)Section 80CCD(2) (ii) Section 80JJA (iii) Section 80CCH(2) **(iv) all the alternative at (i), (ii) & (iii)**

10.Which form is applicable for Hindu Undivided Family (HUF) filing return of income?

**(i)** ITR I **(ii) ITR -2 Not having income under the head Profits and Gains of Business or Profession** (iii) ITR-3 not having income under the head Profits and Gains of Business or Profession (iv) ITR-3 not having income under the head Profits and Gains of Business or Profession.

**ANSWER TO MCQ – Filing of ITR-1**

1. (iv) all the alternatives at (i) & (ii)

2. (iv) All the alternatives at (i), (ii) & (iii)

3. (iv) All the alternatives at (i), (ii) & (iii)

4. (iv) All the alternatives at (i), (ii) & (iii)

5. (iii) yes, Choose tax regime by putting tick mark in the ITR-1

6. (i) ITR-1

7. (ii)From 10 IA

8. (iii) Self Assessment Tax

9. (iv) all the alternative at (i), (ii) & (iii)

10. (ii) ITR -2 Not having income under the head Profits and Gains of Business or Profession