**1. ITR-6 is applicable to which of the following taxpayers?**  
a) Individuals having income from business or profession  
b) Partnership firms  
c) Companies other than those claiming exemption u/s 11  
d) Political parties

**Answer:** c) Companies other than those claiming exemption u/s 11

**2. Which type of companies are not required to file ITR-6?**  
a) Private limited companies  
b) Listed companies  
c) Companies registered u/s 25 of the Companies Act (Sec. 8 companies) claiming exemption u/s 11  
d) Foreign companies carrying on business in India

**Answer:** c) Companies registered u/s 25 of the Companies Act (Sec. 8 companies) claiming exemption u/s 11

**3. What is the due date for filing ITR-6 (AY 2025-26) for companies?**  
a) 31st July 2025  
b) 31st October 2025  
c) 30th September 2025  
d) 30th November 2025

**Answer:** a) 31st October 2025

**4. A company liable to audit u/s 44AB must file ITR-6 on or before:**  
a) 31st July 2025  
b) 31st October 2025  
c) 30th September 2025  
d) 30th November 2025

**Answer:** b) 31st October 2025

**5. Which of the following schedules is not part of ITR-6?**  
a) Schedule BP (Business Profits)  
b) Schedule HP (House Property)  
c) Schedule FSI (Foreign Source Income)  
d) Schedule TDS2 (TDS on salary income)

**Answer:** d) Schedule TDS2 (TDS on salary income)

**6. In ITR-6, which schedule is used to furnish details of Minimum Alternate Tax (MAT) computation?**  
a) Schedule SI  
b) Schedule MAT  
c) Schedule DDT  
d) Schedule CFL

**Answer:** b) Schedule MAT

**7. If a domestic company opts for the concessional tax regime u/s 115BAA, it has to provide details in which schedule of ITR-6?**  
a) Schedule AMT  
b) Schedule MATC  
c) Schedule 115BAA  
d) Schedule PTI

**Answer:** c) Schedule 115BAA

**8. Companies having income from outside India must disclose such income in:**  
a) Schedule EI  
b) Schedule FSI  
c) Schedule PTI  
d) Schedule TR

**Answer:** b) Schedule FSI

**9. In ITR-6, details of carry forward and set-off of losses are reported in:**  
a) Schedule CFL  
b) Schedule CYLA  
c) Schedule BFLA  
d) Schedule 80G

**Answer:** a) Schedule CFL

**10. MAT credit allowable u/s 115JAA is reported in which schedule of ITR-6?**  
a) Schedule MAT  
b) Schedule MATC  
c) Schedule CFL  
d) Schedule AMT

**Answer:** b) Schedule MATC