**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