**1.** ITR-1 is applicable to:

* A. Companies
* B. LLPs
* C. Resident Individuals with income up to ₹50 lakh
* D. Non-resident Individuals

**Answer:** C. Resident Individuals with income up to ₹50 lakh

**2.** Which of the following incomes **cannot** be reported in ITR-1?

* A. Salary income
* B. Income from one house property
* C. Capital gains
* D. Income from other sources

**Answer:** C. Capital gains

**3.** ITR-1 cannot be used by a person who:

* A. Has income from agriculture up to ₹5,000
* B. Has dividend income
* C. Has brought forward losses
* D. Has income from salary only

**Answer:** C. Has brought forward losses

**4.** Which of the following is a **valid condition** for filing ITR-1?

* A. Total income exceeds ₹1 crore
* B. Individual is a Director in a company
* C. Income includes winnings from lottery
* D. Total income includes pension and interest income

**Answer:** D. Total income includes pension and interest income

**5.** What is the maximum agricultural income allowed for ITR-1 eligibility?

* A. ₹1,000
* B. ₹2,000
* C. ₹5,000
* D. ₹10,000

**Answer:** C. ₹5,000

**6.** An individual with **foreign income** can:

* A. File ITR-1
* B. File ITR-2
* C. File ITR-4
* D. Not required to file return

**Answer:** B. File ITR-2

**7.** ITR-1 can be filed by:

* A. HUFs
* B. Resident Individuals with income from salary and one house property
* C. Partnership firms
* D. NRIs

**Answer:** B. Resident Individuals with income from salary and one house property

**8.** An individual with **more than one house property** should file:

* A. ITR-1
* B. ITR-2
* C. ITR-3
* D. ITR-4

**Answer:** B. ITR-2

**9.** ITR-1 cannot be used if income includes:

* A. Salary from private employer
* B. Rent from one house property
* C. Income from speculative business
* D. Interest from savings account

**Answer:** C. Income from speculative business

**10.** ITR-1 filing is **not allowed** for individuals who:

* A. Have exempt income below ₹5,000
* B. Are directors in a company
* C. Have pension income only
* D. Have FD interest income

**Answer:** B. Are directors in a company