

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 30th March, 2026

G.S.R. 227(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Third Amendment) Rules, 2026.
 (2) They shall come into force with effect from the 31st day of March, 2026 and shall apply
 in respect of returns filed for A.Y. 2026-27.
2. In the Income-tax Rules, 1962, in Appendix-II, for FORM ITR-2, the following FORM shall
be substituted, namely:—

FORM	ITR-2	INDIAN INCOME TAX RETURN				Assessment Year					
		[For Individuals and HUFs not having income from profits and gains of business or profession] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				2	0	2	6	-	2
Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name			(A4) PAN					
	Addresses to be provided for communication purposes:					(A5) Status (Tick) ☒					
	Primary Address: (A6a) Flat/Door/Block No. (A7a) Name of Premises/Building/Village (A8a) Road/Street/Post Office (A9a) Area/locality (A10a) Town/City/District (A11a) State (A12a) Country (A13a) PIN code/ZIP code.					☐ Individual ☐ HUF					
	Secondary Address: (A6b) Flat/Door/Block No. (A7b) Name of Premises/Building/Village (A8b) Road/Street/Post Office (A9b) Area/locality (A10b) Town/City/District (A11b) State (A12b) Country (A13b) PIN code/ZIP code.					(A14) Date of Birth/ Formation (DD/MM/YYYY)					
	Details to be provided for communication purposes:					(A15) Aadhaar Number (12 digit)					
	(A16) Residential/Office Phone Number with STD code/ Primary Mobile No. of the taxpayer					(A17) Secondary Mobile No.					
	(A18) Primary Email ID of the taxpayer					(A19) Secondary Email ID					
	(A20)	(a1i) Filed u/s (Tick) ☐			☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 92CD-Modified return, ☐ 119(2)(b)-After condonation of delay						
		(a1ii) Or filed in response to notice u/s ☐			☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153C						
	(a2)	Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") ☐ Yes ☐ No Note- For Opting out, option should be exercised along with the return of income filed u/s 139(1)									
(b)	Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]										
(bi)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current accounts during the previous year? (Yes/No)							Amount (Rs) (If Yes)			
(bii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)							Amount (Rs) (If Yes)			
(biii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)							Amount (Rs) (If Yes)			
(biv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)							(Tick) ☐ Yes ☐ No			
(c)	If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					/ /					
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement							(Unique Number) /			
(e)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	☐ You were in India for 182 days or more during the previous year [section 6(1)(a)] ☐ You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] ☐ You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)] ☐ You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]								
		B. Resident but not	☐ You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] ☐ You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]								

			Ordinarily Resident	☐ You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] ☐ You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]																																																											
			C. Non-resident	☐ You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <tr> <td>S. No.</td><td>Jurisdiction(s) of residence</td><td colspan="8">Taxpayer Identification Number(s)</td></tr> <tr> <td>1</td><td></td><td colspan="8"></td></tr> <tr> <td>2</td><td></td><td colspan="8"></td></tr> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <tr> <td>Total period of stay in India during the previous year (in days)</td><td colspan="9">Total period of stay in India during the 4 preceding years (in days)</td></tr> <tr> <td></td><td colspan="9"></td></tr> </table>										S. No.	Jurisdiction(s) of residence	Taxpayer Identification Number(s)								1										2										Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)																		
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			Residential Status in India (for HUF) (Tick applicable option)	D. ☐ Resident ☐ Resident but not Ordinarily Resident ☐ Non-resident																																																											
			(f)	Do you want to claim the benefit under section 115H? (applicable in case of resident)								☐ Yes ☐ No																																																			
			(g)	Are you governed by Portuguese Civil Code as per section 5A? Tick) ☒ ☐ Yes ☐ No (If "YES" please fill Schedule 5A)																																																											
(h)	Whether you are an FPI? Yes/No If yes, please provide SEBI Regn. No																																																														
(i)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)																																																														
	LEI Number				Valid upto date																																																										
(j)	Whether this return is being filed by a representative assessee? (Tick) ☒ ☐ Yes ☐ No If yes, please furnish following information -																																																														
	(1)		Name of the representative assessee																																																												
	(2)		E-mail ID of the representative assessee																																																												
	(3)		Contact number of the representative assessee																																																												
(k)	Whether you were Director in a company at any time during the previous year? (Tick) ☒ ☐ Yes ☐ No If yes, please furnish following information -																																																														
	Name of Company		Type of company		PAN		Whether its shares are listed or unlisted			Director Identification Number (DIN)																																																					
			(Drop down to be provided)																																																												

[illegible]

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary	
SALARIES	Name of Employer	Nature of employer (Tick) ☒ (drop down to be provided)	TAN of Employer (mandatory if tax is deducted)
	Address of employer	Town/City	State
			PIN code/ ZIP code
1	Gross Salary (1a + 1b + 1c + 1d + 1e + 1f)		1
	a Salary as per section 17(1) (drop down to be provided)	1a	
	b Value of perquisites as per section 17(2) (drop down to be provided)	1b	
	c Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c	
	d Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)	1d	
	e Income from retirement benefit account maintained in a country "other than notified country u/s 89A"	1e	
	f Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.	1f	
	(Add multiple rows for Gross Salary in case of more than one employer)		
2	Total Gross Salary (from all employers)		2
3	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Note: Ensure that it is included in Total Gross salary in (2) above)		3
3(a)	Less: Income claimed for relief from taxation u/s 89A		3a
4	Net Salary (2 – 3 – 3a)		4
5	Deduction u/s 16 (5a + 5b + 5c)		5
	a Standard deduction u/s 16(ia)	5a	
	b Entertainment allowance u/s 16(ii)	5b	
	c Professional tax u/s 16(iii)	5c	
6	Income chargeable under the head 'Salaries' (4 - 5)		6

Schedule HP		Details Of Income From House Property (Drop down to be provided indicating ownership of property)		
HOUSE PROPERTY	1	Address of property 1	Town/ City	
			State	
			Country	
			PIN Code/ ZIP Code	
		Is the property co-owned? ☐ Yes ☐ No (if "YES" please enter following details)		
		Your percentage of share in the property (%)		
		Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner(s)	
		I		
		II		
		/Tick ☒ the applicable option] ☐ Let out ☐ Self-occupied ☐ Deemed let out	Name(s) of Tenant(s) (if let out)	PAN/ Aadhaar No. of Tenant(s) (Please see note)
				PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)
		a Gross rent received or receivable or lettable value	1a	
		b The amount of rent which cannot be realized	1b	
		c Tax paid to local authorities	1c	
		d Total (1b + 1c)	1d	
	e Annual value (1a – 1d) (nil if self-occupied etc. as per section 23(2) of the Act)	1e		
	f Annual value of the property owned (own percentage share x 1e)	1f		
	g 30% of 1f	1g		
	h Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)	1h		

	i	Total (1g + 1h)	1i	
	j	Arrears/Unrealized rent received during the year less 30%	1j	
	k	Income from house property 1 (1f – 1i + 1j)	1k	
		(fill up details separately for each property)		
	2	Pass through income/loss if any *	2	
	3	Income under the head “Income from House Property” (Σ1k + 2) (if negative take the figure to 2i of schedule CYLA)	3	
NOTE ► Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.				
NOTE ► Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.				

Schedule CG			Capital Gains													
CAPITAL GAINS	A	Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)														
		1	From sale of land or building or both (fill up details separately for each property)													
			Date of purchase/ acquisition DD/MM/YYYY					Date of sale/transfer DD/MM/YYYY								
			a	i	Full value of consideration received/receivable				ai							
				ii	Value of property as per stamp valuation authority				aii							
				iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]				aiii							
		b	Deductions under section 48													
				i	Cost of acquisition without indexation				bi							
				ii	Cost of Improvement without indexation				bii							
				iii	Expenditure wholly and exclusively in connection with transfer				biii							
				iv	Total (bi + bii + biii)				biv							
			c	Balance (aiii – biv)					1c							
			d	Deduction under section 54B (Specify details in item D below)					1d							
			e	Short-term Capital Gains on Immovable property (1c - 1d)										A1e		
			f	In case of transfer of immovable property, please furnish the following details (see note)												
				S. No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, country code, ZIP code	Pin code	State					
			NOTE ►		Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents In case of more than one buyer, please indicate the respective percentage share and amount.											
			2	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) (where A3 is not applicable)												
				a	Full value of consideration					2a						
				b	Deductions under section 48											
					i	Cost of acquisition without indexation				bi						
					ii	Cost of Improvement without indexation				bii						
					iii	Expenditure wholly and exclusively in connection with transfer				biii						
			iv		Total (i + ii + iii)				biv							
			c	Balance (2a – biv)					2c							

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	6	Amount deemed to be short term capital gains									
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below									
		Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)				
					Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
		i	2023-24	54B							
	ii	2024-25	54B								
	b	Amount deemed to be short term capital gains, other than at 'a'									
	Total amount deemed to be short term capital gains (aXi + aXii + b)								A6		
	7	Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)								A7	
		a	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 20%			A7a					
b		Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%			A7b						
c		Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates			A7c						
8	Amount of STCG included in A1 – A7 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (Applicable for Non-Residents only)										
	Sl. No.	Amount of income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
Long-term Capital Gains	a	Total amount of STCG claimed as not chargeable to tax in India as per DTAA								A8a	
	b	Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA								A8b	
	A(A)	Capital Loss on buy back of shares [Short Term 20% or 30% or applicable rate] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in 1aiii or sl.no.2d/2e of schedule OS)								A(A)	
	9	Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a + A(A))								A9	
	B	Long-term capital gain (LTCG) (Sub-items, 4, 5 , 6 & 7 are not applicable for residents)									
	1	From sale of land or building or both (fill up details separately for each property from a to f)									
		Date of purchase/ acquisition DD/MM/YYYY				Date of sale/transfer DD/MM/YYYY					
		a	i	Full value of consideration received/receivable				ai			
			ii	Value of property as per stamp valuation authority				aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]				aiii			
b		Deductions under section 48									
	i	Cost of acquisition without indexation				bi					
	iia	Cost of acquisition with indexation (Applicable only for: Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024)				biia					
	iib	Total cost of improvement									

				(a) Cost of improvement without indexation	biib(a)			
				(b) Year of Improvement				
				(c) Cost of Improvement with indexation (b & c applicable only for: Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024)	biib(c)			
				Add row				
				iii Expenditure wholly and exclusively in connection with transfer	biii			
				iv Total bi + Σ biib(a) + biii)	biv			
				iva Total (only for the purpose of computing eiB) (biia + Σ biib(c) + biii) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024)	biva			
				c Balance (aiii – biv)	1c			
				ca Balance (aiii- biva) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)	1ca			
				d Deduction under section 54/54B/54EC/54F (Specify details in item D below)	1d			
				e Long-term Capital Gains on Immovable property (1c - 1d)	B1e			
				ea Long-term Capital Gains on Immovable property (1ca – 1d) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before after 23rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)	B1ea			
				ei Where acquisition is before 23rd July 2024 (for residents only) A. Tax as per section 112(1)(a)(ii)(B) (1e*12.5%) B. Tax for the purposes of second proviso to section 112(1)(a) (1ea*20%) (Note : Tax computed at (ei) is for determining 'excess amount to be ignored in e(ii)'))	B1ei(A) B1ei(B)			
				eii Excess amount, if any, that is required to be ignored as per second proviso to section 112(1)(a) (for residents only) [B1ei(A)- B1ei(B)]	B1eii			
f In case of transfer of immovable property, please furnish the following details (see note)								
	S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, country code, ZIP code	Pin code	State
			NOTE ► Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.					
			g Total Long-term Capital Gains on all Immovable properties (Σ B1e):	B1g				
			h Total excess tax to be ignored (Σ B1eii)	B1h				
2		From sale of, (i) listed securities (other than a unit) or zero coupon bonds as per Section 112(1); (ii) GDR of an Indian company referred in sec. 115ACA (applicable only for resident individuals)						
		a Full value of consideration	2a					
		b Deductions under section 48	b					
		i Cost of acquisition without indexation	bi					
		ii Cost of improvement without indexation	bii					
		iii Expenditure wholly and exclusively in connection with transfer	biii					

			iv	Total (bi + bii +biii)	biv				
			c	Balance (2a – biv)	2c				
			d	Deduction under sections 54F (Specify details in item D below)	2d				
			e	Long-term Capital Gains on assets at B3 above where transfer was (2c – 2d)			B2e		
			3	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A					
			a	LTCG u/s 112A (column 14 of Schedule 112A)	3a				
			b	Deduction under sections 54F (Specify details in item D below)	3b				
			c	Long-term Capital Gains on sale of capital assets at B3 above (3a – 3b)			B3c		
			4	For NON-RESIDENTS- from sale of unlisted shares or listed debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
						a	LTCG computed without indexation benefit in respect of unlisted shares or listed debentures	4a	
b	Deduction under sections 54F (Specify details in item D below)	4b							
c	LTCG on unlisted shares or listed debentures (4a-4b)						B4c		
5	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B6 is to be filled up)								
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details							
	a	Full value of consideration received/receivable in respect of unquoted shares				ia			
	b	Fair market value of unquoted shares determined in the prescribed manner				ib			
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)				ic			
	ii	Full value of consideration in respect of securities other than unquoted shares				aii			
	iii	Total (ic + ii)				aiii			
b	Deductions under section 48								
	i	Cost of acquisition without indexation	bi						
	ii	Cost of improvement without indexation	bii						
	iii	Expenditure wholly and exclusively in connection with transfer	biii						
	iv	Total (bi + bii +biii)	biv						
c	Balance(aiii – biv)		5c						
d	Deduction under sections 54F (Specify details in item D below)		5d						
e	Long-term Capital Gains on assets at 5 above in case of NON-RESIDENT (6c - 6d)				B5e				
			6	For FII/ FPI (NON-RESIDENTS) - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A read with section 115AD					
			a	LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii) proviso)	6a				
			b	Deduction under section 54F (Specify details in item D below)	6b				
			c	Long-term Capital Gains on sale of capital assets at B6 (6a – 6b)			B6c		
			7	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)					

			a	LTCG on sale of foreign exchange asset (as per section 115F) (computed without indexation)		7a			
			b	Less deduction under section 115F (Specify details in item D below)		7b			
			c	Balance LTCG on sale of foreign exchange asset (7a – 7b)					B7c
		8	From sale of assets where B1 to B7 above are not applicable						
			a	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
					a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib				
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
				ii	Full value of consideration in respect of assets other than unquoted shares	aii			
				iii	Total (ic + ii)	aiii			
				b	Deductions under section 48				
				i	Cost of acquisition without indexation	bi			
				ii	Cost of improvement without indexation	bii			
				iii	Expenditure wholly and exclusively in connection with transfer	biii			
				iv	Total (bi + bii + biii)	biv			
			c	Balance (aiii – biv)		8c			
			d	Deduction under sections 54F (Specify details in item D below)		8d			
			e	Long-term Capital Gains on assets at B8 above (8c – 8d)		B8e			
					9	Amount deemed to be long-term capital gains			
			a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below					
				Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
							Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
				i	2022-23	54/54F			
				ii	2023-24	54/54B/54F			
				iii	2024-25	54/54B/ 54F			
			b	Amount deemed to be long-term capital gains, other than at 'a'.					
				Total amount deemed to be long-term capital gains (aXi + aXii + aXiii + b)					B9
				10 Pass Through Income/ Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B10a1+ B10a2)					B10
				a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A			B10a1	
a2	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% other than u/s 112A			B10a2					

11	Amount of LTCG included in B1- B10 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (Applicable for Non-Residents only)											
	Sl. No.	Amount of income	Item No. B1 to B10 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (Enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	I											
	II											
	a	Total amount of LTCG claimed as not chargeable to tax as per DTAA										B11a
	b	Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA										B11b
	B(A)	Capital Loss on buy back of shares [Long term 12.5%] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in 1a iii or sl.no.2d/2e of schedule OS)										B(A)
	12	Total long term capital gain chargeable under I.T. Act (B1g+B2e+B3c+B4c+B5e+B6c+B7c+ B8e+B9+ B10-B11a+B(A))										B12
	C1	Sum of Capital Gain Incomes (8ii +8iii + 8iv +8v + 8vi + 8vii of table E below)										C1
	C2	Income from transfer of Virtual Digital Assets (Col. 7 of Schedule VDA)										C2
C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)									C3		
D	Information about deduction claimed against Capital Gains											
	1	In case of deduction u/s 54/54B/54EC/54F/115F give following details										
	a	Deduction claimed u/s 54										
	i	Date of transfer of original asset					ai	dd/mm/yyyy				
	ii	Cost of new residential house					aii					
	iii	Date of purchase/construction of new residential house					aiii	dd/mm/yyyy				
	iv	Amount deposited in Capital Gains Accounts Scheme before due date					aiv					
		(iva) Date of deposit			(ivb) Account number			(ivc) IFS code				
		dd/mm/yyyy										
	v	Amount of deduction claimed					av					
	b	Deduction claimed u/s 54B										
	i	Date of transfer of original asset					bi	dd/mm/yyyy				
	ii	Cost of new agricultural land					bii					
	iii	Date of purchase of new agricultural land					biii	dd/mm/yyyy				
	iv	Amount deposited in Capital Gains Accounts Scheme before due date					biv					
		(iva) Date of deposit			(ivb) Account number			(ivc) IFS code				
		dd/mm/yyyy										
	v	Amount of deduction claimed					bv					
	c	Deduction claimed u/s 54EC										
	i	Date of transfer of original asset					ci	dd/mm/yyyy				
	ii	Amount invested in specified/notified bonds (Not exceeding fifty lakh rupees)					cii					
	iii	Date of investment					ciii	dd/mm/yyyy				
	iv	Amount of deduction claimed					civ					
	d	Deduction claimed u/s 54F										
	i	Date of transfer of original asset					di	dd/mm/yyyy				
	ii	Cost of new residential house					dii					
	iii	Date of purchase/construction of new residential house					diii	dd/mm/yyyy				
	iv	Amount deposited in Capital Gains Accounts Scheme before due date					div					
		(iva) Date of deposit			(ivb) Account number			(ivc) IFS code				
		dd/mm/yyyy										
	v	Amount of deduction claimed					dv					
	e	Deduction claimed u/s 115F (for Non-Resident Indians)										
	i	Date of transfer of original foreign exchange asset					e i	dd/mm/yyyy				
	ii	Amount invested in new specified asset or savings certificate					e ii					
	iii	Date of investment					e iii	dd/mm/yyyy				
	iv	Amount of deduction claimed					e iv					
	f	Total deduction claimed (1a + 1b + 1c + 1d + 1e)					f					

E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA)									
	Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss		Current year's capital gains remaining after set off
				20%	30%	applicable rate	DTA A rates	12.50%	DTA A rates	(8=1-2-3-4-5-6-7-)
			1	2	3	4	5	6	7	8
	i	Capital Loss to be set off		$(A2e^* + A3a^* + A7a^* + A(A))$	$(A4e^* + A7b^* + A(A))$	$(A1e^* + A3b^* + A5e^* + A6^* + A7c^* + A(A))$	A8b	$(B1g^* + B2e^* + B3c^* + B4c^* + B5e^* + B6c^* + B7c^* + B8e^* + B9^* + B10a1^* + B10a2^* + B(A))$	B11b	
		(Fill this row only if computed figure is negative)								
	ii	20%	$(A2e^* + A3a^* + A7a^* + A(A))$							
	iii	30%	$(A4e^* + A7b^* + A(A))$							
	iv	applicabl e rate	$(A1e^* + A3b^* + A5e^* + A6^* + A7c^* + A(A))$							
	v	DTAA rates	A8b							
	vi	12.50%	$(B1g^* + B2e^* + B3c^* + B4c^* + B5e^* + B6c^* + B7c^* + B8e^* + B9^* + B10a1^* + B10a2^* + B(A))$							
	vii	DTAA rates	B11b							
	vii i	Total loss set off (ii + iii + iv + v + vi + vii)								
	ix	Loss remaining after set off (i – viii)								
	The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) is after setoff with similar securities and as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.									
	The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B10) is after setoff with similar securities and as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.									

[illegible]

115AD(1)(b)(iii) proviso			For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A rws 115AD(1)(b)(iii) proviso												
Sl. No.	Share/ Unit Acquired (On or before / after 31 st January 2018)	Share / Unit transferred (Before or after 23 rd July 2024)	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value of Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration	Cost of acquisition with out indexation Higher of 8 and 9	Cost of acquisition	If the long-term capital asset was acquired before 01.02.2018, Lower of 6 and 11	Fair Market Value per share/ unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deduction (7+12)	Balance (6-13) Item 7 (a) of LT CG Schedule of ITR 2
(Col 1)	(Col 1a)	(Col 1b)	(Col 12)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1															
2															
3															
4															
	Add Rows														
	Total														

Schedule VDA	Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
	Total (Sum of all Positive Incomes of Capital Gain in Col. 7)					(Item No. C2 of Schedule CG)

Schedule OS		Income from Other Sources						
OTHER SOURCES	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1		
	a	Dividends, Gross (ai+aii+aiii)				1a		
		i	Dividend income other than (ii) and (iii)	ai				
		ii	Dividend income u/s 2(22)(e)	aii				
		iii	Dividend income u/s 2(22)(f)	aiii				
	b	Interest, Gross (bi + bii + biii + biv + bv + bvi + bvii + bviii + bix)				1b		
		i	From Savings Bank	bi				
		ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii				
		iii	From Income-tax Refund	biii				
		iv	In the nature of Pass through income/ loss	biv				
		v	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv				
		vi	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)	bvi				
		vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii				
		viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii				
		ix	Others including interest from Companies, NBFCs & HFCs	bix				
	c	Rental income from machinery, plants, buildings, etc., Gross				1c		
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)				1d		
		i	Aggregate value of sum of money received without consideration	di				
		ii	In case immovable property is received without consideration, stamp duty value of property	dii				
		iii	In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration	diii				
		iv	In case any other property is received without consideration, fair market value of property	div				
		v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv				
	e	Any other income (please specify nature)				1e		
	Sl. No.	Nature					Amount	
1	Family Pension							
2	Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)							
3	Income from retirement benefit account maintained in a country "other than notified country u/s 89A"							

	4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.				
		5 Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii)				
		6 Any sum received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii)				
		Rows can be added as required				
	2	Income chargeable at special rates (2ai+2aai+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)		2		
	ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB		2ai		
		aai Income by way of winnings from online games chargeable u/s 115BBJ		2aai		
		b Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b		
		i	Cash credits u/s 68	bi		
		ii	Unexplained investments u/s 69	bii		
		iii	Unexplained money etc. u/s 69A	biii		
		iv	Undisclosed investments etc. u/s 69B	biv		
		v	Unexplained expenditure etc. u/s 69C	bv		
		vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
		c Accumulated balance of recognised provident fund taxable u/s 111		2c		
		S.No.	Assessment Year	Income benefit	Tax benefit	
		(i)	(ii)	(iii)	(iv)	
		d Any other income chargeable at special rate (total of di to dxx)		2d		
		i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)	di		
		ia	Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA, chargeable under proviso to section 115A(1)(a)(A)	dia		
		ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii		
		iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii		
		iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	div		
		v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv		
		vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi		
		vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii		
		viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii		

		ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix								
		x	Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx								
		xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dxii								
		xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxiii								
		xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	dxiiii								
		xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv								
		xv	Donations in certain cases chargeable u/s 115BBC	dxv								
		xvi	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 4%	dxvi								
		xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii								
		xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	dxviii								
		xix	Investment Income of a Non-Resident Indian - chargeable u/s 115E	d xix								
		xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxx								
		xxi	Income received by non-resident as referred in second proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 9%	dxxi								
	e	Pass through income in the nature of income from other sources claimed as chargeable at special rates (drop down to be provided)									2e	
	f	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (total of column (2) of table below) (Applicable for Non-Residents only)									2f	
		Sl. No.	Amount of income	Item No.1 ai, 1aiii, 1b to 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		I										
		II										
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)											
	ai	Expenses / Deductions other than “aii”(in case other than family pension)						3ai				
	aii	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a(i) and / or 1a(ii))						3aii				
	aiia	Eligible Interest expenditure u/s 57(1) – Computed Amount						3aiia				
	aiii	Deduction u/s. 57(ia) (in case of family pension only)						3aiii				

	b	Depreciation (available only if income offered in 1c of Schedule OS)			3b		
	c	Total			3c		
4	Amounts not deductible u/s 58						4
5	Profits chargeable to tax u/s 59						5
5a	Income claimed for relief from taxation u/s 89A						5a
6	Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 3i of schedule CYLA)						6
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)						7
8	Income from the activity of owning and maintaining race horses						
	a	Receipts	8a				
	b	Deductions under section 57 in relation to receipts at 8a only	8b				
	c	Amounts not deductible u/s 58	8c				
	d	Profits chargeable to tax u/s 59	8d				
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL)				8e	
9	Income under the head “Income from Other Sources” (7 + 8e) (take 8e as nil if negative)						9
10	Information about accrual/receipt of income from Other Sources						
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
	1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
	2	Income by way of winnings from online games u/s 115BBJ					
	3a	Dividend Income referred in Sl. No. 1a(i)					
	3b	Dividend Income referred in Sl. No. 1a(iii)					
	4	Dividend Income u/s 115A(1)(a)(i) other than as per proviso to sec 115A(1)(a)(A) @ 20% (Including PTI Income)					
	5	Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income)					
	6	Dividend Income u/s 115AC @ 10%					

	7	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)						
	8	Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)						
	9	Dividend income chargeable at DTAA Rates						
	10	Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A)						
NOTE ►		Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.						

Schedule CYLA		Details of Income after Set off of Current Year Losses				
CURRENT YEAR LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
			1	2	3	4=1-2-3
	i	Loss to be set off (Fill this row only if computed figure is negative)	→	(3 of Schedule HP)	(6 of Schedule-OS)	
	ii	Salaries	(6 of Schedule S)			
	iii	House property	(3 of Schedule HP)			
	iv	Short-term capital gain taxable @ 20%	(8ii of item E of Schedule CG)			
	v	Short-term capital gain taxable @ 30%	(8iii of item E of Schedule CG)			
	vi	Short-term capital gain taxable at applicable rates	(8iv of item E of Schedule CG)			
	vii	Short-term capital gain taxable at special rates in India as per DTAA	(8v of item E of Schedule CG)			
	viii	Long term capital gain taxable @ 12.5%	(8vi of item E of Schedule CG)			
	ix	Long term capital gains taxable at special rates in India as per DTAA	(8vii of item E of Schedule CG)			
	x	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)			
	xi	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)			
	xii	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)			
	xiii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii)				

	xiv	Loss remaining after set-off (i – xiii)			
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Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years			
BROUGHT FORWARD LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 4 of Schedule CYLA)	Brought forward loss set off	Current year's income remaining after set off
			1	2	3
	i	Salaries	(4ii of schedule CYLA)		
	ii	House property	(4iii of schedule CYLA)	(B/f house property loss)	
	iii	Short-term capital gain taxable @ 20%	(4iv of schedule CYLA)	(B/f short-term capital loss)	
	iv	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)	
	v	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
	vi	Short-term capital gain taxable at special rates in India as per DTAA	(4vii of schedule CYLA)	(B/f short-term capital loss)	
	vii	Long-term capital gain taxable @ 12.5%	(4viii of schedule CYLA)	(B/f short-term or long-term capital loss)	
	viii	Long term capital gains taxable at special rates in India as per DTAA	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
	ix	Net income from other sources chargeable at normal applicable rates	(4x of schedule CYLA)		
	x	Profit from owning and maintaining race horses	(4xi of schedule CYLA)	(B/f loss from horse races)	
	xi	Income from other sources taxable at special rates in India as per DTAA	(4xii of Schedule CYLA)		
	xii	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2x)			
	xiii	Current year's income remaining after set off Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi)			

Schedule CFL		CARRY FORWARD OF LOSS					
CARRY FORWARD OF LOSS		Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
		1	2	3	4	5	6
	i	2018-19					
	ii	2019-20					
	iii	2020-21					
	iv	2021-22					
	v	2022-23					
	vi	2023-24					
	vii	2024-25					
	viii	2025-26					
	ix	Total of earlier year losses					
	x	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2x of Schedule BFLA)

	xi	2026-27 (Current year losses)		(2xv of Schedule CYLA)	(2ix+3ix+4ix+5ix) of item E of Schedule CG	(6ix+7ix) of item E of Schedule CG	(8e of Schedule OS, if -ve)
	xii	Total loss carried forward to future years					

Schedule VI-A		Deductions under Chapter VI-A					
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments					
	a	80C (Details are to be filled in the drop down to be provided in e-filing utility)		b	80CCC (Details are to be filled in the drop down to be provided in e-filing utility)		
	c	80CCD(1) (Details are to be filled in the drop down to be provided in e-filing utility)		d	80CCD(1B) (Details are to be filled in the drop down to be provided in e-filing utility)		
	e	80CCD(2) (Details are to be filled in the drop down to be provided in e-filing utility)		f	80D (Details are to be filled in the drop down to be provided in e-filing utility)		
	g	80DD		h	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)		
	i	80E (Details are to be filled in the drop down to be provided in e-filing utility)		j	80EE (Details are to be filled in the drop down to be provided in e-filing utility)		
	k	80EEA (Details are to be filled in the drop down to be provided in e-filing utility)		l	80EEB (Details are to be filled in the drop down to be provided in e-filing utility)		
	m	80G		n	80GG (Details are to be filled in the drop down to be provided in e-filing utility)		
	o	80GGA		p	80GGC		
	2	Part C, CA and D- Deduction in respect of certain incomes/other deduction					
	q	80QQB (Details are to be filled in the drop down to be provided in e-filing utility)		r	80RRB (Details are to be filled in the drop down to be provided in e-filing utility)		
	s	80TTA		t	80TTB		
	u	80U		ua	80CCH		
	ub	Any other deduction as per the e-filing utility (Details are to be filled in the drop down to be provided in e-filing utility)					
	v	Total deductions under Chapter VI-A (Total of a to ub)				v	

Schedule 80G		Details of donations entitled for deduction under section 80G								
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit								
		Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	IFS code of Bank	
										Donation in cash
	i									
	ii									
	iii			Total						
	B	Donations entitled for 50% deduction without qualifying limit								
		Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	IFS code of Bank	
										Donation in cash
	i									
	ii									
	iii			Total						
	C	Donations entitled for 100% deduction subject to qualifying limit								
		Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	IFS code of Bank	
										Donation in cash
	i									
	ii									
	iii			Total						
	D	Donations entitled for 50% deduction subject to qualifying limit								
		Name and address of Donee	PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	IFS code of Bank
	Donation in cash									
i										
ii										
iii	Total									
E	Total donations (Aiii + Biii + Ciii + Diii)									

Schedule 80GGA		Details of donations for scientific research or rural development					
S. No.	Relevant clause under which deduction is claimed (<i>drop down to be provided</i>)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation

					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							
		Total donation						

Schedule 80GGC		Details of contributions made to political parties							
S. No.	Date	Amount of contribution			Eligible amount of contribution	Name of the political party	PAN of political party	Transaction Reference number for UPI transfer or Cheque number/IMPS/ NEFT/ RTGS	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution					
i									
	(add rows)								
	Total contribution								

Schedule 80DD		Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability							
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Form Ack. No. as per Rule 11A(2)(ii) (if applicable)	UDID Number (If available)	Amount	
1. Dependent person with disability 2. Dependent person with severe disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF)								

Schedule 80U		Details of deduction in case of a person with disability				
Nature of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Form Ack. No. as per Rule 11A(2)(ii) (if applicable)		UDID Number (If available)	Amount
1. Self with disability 2. Self with severe disability						

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC					
	1	Total Income as per item 12 of PART-B-TI				1	
	2	Adjustment as per section 115JC(2)					
	a	Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"		2a			
	3	Adjusted Total Income under section 115JC(1) (1+2a)				3	
	4	Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)				4	

Schedule AMTC		Computation of tax credit under section 115JD		
	1	Tax under section 115JC in assessment year 2026-27 (1d of Part-B-TTI)		1

2	Tax under other provisions of the Act in assessment year 2026-27 (7 of Part-B-TTI)				2	
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3	
4	Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
	S. No.	Assessment Year (A)	AMT Credit		AMT Credit Utilized during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D) = (B3) – (C)
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	
	I	2013-14				
	ii	2014-15				
	iii	2015-16				
	iv	2016-17				
	V	2017-18				
	vi	2018-19				
	vii	2019-20				
	viii	2020-21				
	ix	2021-22				
	x	2022-23				
	xi	2023-24				
	xii	2024-25				
	xiii	2025-26				
	xiv	Current AY (enter 1-2, if 1>2 else enter 0)				
	xv	Total				
5	Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)]				5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6	

Schedule SPI		Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64												
SI No	Name of person	PAN/ Aadhaar No. of person (optional)										Relationship	Amount (Rs)	Head of Income in which included
1														
2														
3														

Schedule SI						
SPECIAL RATE	SI No	Section	☒	Special rate (%)	Income (i)	Tax thereon (ii)
	1	111- Accumulated balance of recognized provident for prior years	☐		(2ciii of Schedule OS)	(2civ of Schedule OS)
	2	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	☐	20	(part of 3iii of Schedule BFLA)	
	3	115AD (STCG for FIIs on securities where STT not paid)	☐	30	(3iv of Schedule BFLA)	
	4	112(1) (LTCG on listed securities/ units)	☐	12.5	(part of 3vii of Schedule BFLA)	
	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	12.5	(part of 3vii of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)	☐	12.5	(part of 3vii of Schedule BFLA)	
	6a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	☐	10	(part of 2d of Schedule OS)	
	6b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	☐	10	(part of 2d of Schedule OS)	
	7	115ACA (LTCG for an employee of specified company on GDR)	☐	12.5	(part of 3vii of Schedule BFLA)	
	8	115AD (LTCG for FIIs on securities)	☐	12.5	(part of 3vii of Schedule BFLA)	

9	115E (LTCG for non-resident Indian on foreign exchange asset)	☐	12.5	(part of 3vii of Schedule BFLA)	
10	112 (LTCG on others) and tax thereon after taking into account Sl. no. B1h of Schedule CG, if any.	☐	12.5 (as reduced by B1h of Schedule CG, if any)	(part of 3vii of Schedule BFLA)	
11	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	☐	12.5	(part of 3vii of Schedule BFLA)	
12	STCG Chargeable at special rates in India as per DTAA			(part of 3vi of Schedule BFLA)	
13	LTCG Chargeable at special rates in India as per DTAA			(part of 3viii of schedule BFLA)	
14a	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	(part of 2a(i) of Schedule OS)	
14b	115BBJ (Winnings from online games)	☐	30	(2a(ii) of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	(2b of Schedule OS)	
16	115BBH (Income from transfer of Virtual Digital Asset)	☐	30	(C2 of Schedule CG)	
17	115BBF (Tax on income from patent)	☐	10	(part of 2d of Schedule OS)	
18	115BBG (Tax on income from transfer of carbon credits)	☐	10	(part of 2d of Schedule OS)	
18a	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty & Fees for Technical Services)	☐	20	(part of 2d of Schedule OS)	
19	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	☐		(part of 2d of Schedule OS)	
20	Other source of income chargeable at special rates in India as per DTAA	☐		(part of 3xi of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	☐	20	(part of 3iii of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	☐	30	(part of 3iv of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	☐	12.5	(part of 3vii of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% under sections other than u/s 112A	☐	12.5	(part of 3vii of Schedule BFLA)	
25	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	☐		(2e of Schedule OS)	
			Total		

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)							
EXEMPT INCOME	1	Interest income						1	
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)			i			
			ii Expenditure incurred on agriculture						
			iii Unabsorbed agricultural loss of previous eight assessment years						
			iv Net Agricultural income for the year (i – ii – iii) (enter nil if loss)						
		v In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							2
		a	Name of district along with pin code in which agricultural land is located						
		b	Measurement of agricultural land in Acre						
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
	3	Other exempt income (including exempt income of minor child)						3	
	4	Income claimed as not chargeable to tax as per DTAA (Applicable for Non-Residents only)							
		Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income		Whether TRC obtained (Y/N)
		I							
		II							
	III	Total Income from DTAA claimed as not chargeable to tax					4		
5	Pass through income claimed as not chargeable to tax (Schedule PTI)						5		
6	Total (1+2+3+4+5)						6		

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115U, 115UA and 115UB								
Sl.	Investment entity covered by section 115U/ 115UA/ 115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/ Loss (7-8)	TDS on such amount, if any	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
PASS THROUGH INCOME	1.	(Dropdown to be provided)		I	House property					
				ii	Capital Gains					
				a	Short term					
				ai	Section 111A					
				aii	Others					
				b	Long term					
				bi	Section 112A					
				bii	Other than Section 112A					
				iii	Other Sources					
				A	Dividend					
				B	Others					
				iv	Income claimed to be exempt					
				a	u/s 10(23FBB)					
				b	u/s					
				c	u/s					
				2.				I	House property	
	ii	Capital Gains								
	a	Short term								
	ai	Section 111A								
	aii	Others								
	b	Long term								
	Bi	Section 112A								
	Bii	Other than Section 112A								
	iii	Other Sources								
a	Dividend									
B	Others									
iv	Income claimed to be exempt									
a	u/s 10(23FBB)									
b	u/s									
c	u/s									

Schedule FSI		Details of Income from outside India and tax relief (available only in case of resident)							
Sl.	Country Code (dropdown to be provided in the e-filing utility)	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	Salary					
			ii	House Property					
			iii	Capital Gains					

			iv	Other sources					
				Total					

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)			
1 Summary of Tax relief claimed					
Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Tax Relief Claimed under section (specify 90, 90A or 91)	
(a)	(b)	(c)	(d)	(e)	
Total					
2 Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))			2		
3 Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))			3		
4 Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below			4	Yes/No	
a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India		

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN	A 1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2025										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A 2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December, 2025										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
A 3	Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st December, 2025											
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2025												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2025												
Sl No	Country Name and code	ZIP Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2025												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2025												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2025 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
	Country Name	ZIP Code			Name and		Name and address of	Date since	Whether	If (8) is yes,	If (8) is yes, Income offered in this return	

Sl No	and code		Name and address of the trust	address of trustees	Name and address of Settlor	Beneficiaries	position held	income derived is taxable in your hands?	Income derived from the trust	Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above

Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									
(ii)									

NOTE ▶ In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

Schedule 5A		Information regarding apportionment of income between spouses governed by Portuguese Civil Code					
Schedule 5A	Name of the spouse						
	PAN/ Aadhaar No. of the						
		Heads of Income	Receipts under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse	
		(i)	(ii)	(iii)	(iv)	(v)	
	1	House Property					
	2	Capital gains					
	3	Other sources					
	4	Total					

Schedule AL		Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs. 1 Crore.)				
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets				
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.	
	(1)	(2)	(3)	(4)	(5)	
	(i)					
	(ii)					
	B	Details of movable assets				
	Sl. No.	Description	Amount (cost) in Rs.			
	(1)	(2)	(3)			
	(i)	Jewellery, bullion etc.				
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art				
	(iii)	Vehicles, yachts, boats and aircrafts				
	(iv)	Financial assets	Amount (cost) in Rs.			
		(a)	Bank (including all deposits)			
		(b)	Shares and securities			
		(c)	Insurance policies			
		(d)	Loans and advances given			
		(e)	Cash in hand			
	C	Liabilities in relation to Assets at (A + B)				

Schedule: Tax deferred on ESOP	Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC
PAN of the employer being an eligible startup	

DPIIT registration number of the employer								
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward	Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year	Balance amount of tax deferred to be carried forward to the next Assessment years
				Such specified security or sweat equity shares were sold (i) Fully (ii) Partly (iii) Not sold Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date of allotment	(to be populated from col. 3 or 4 as the case maybe)	Col (3- 7)
	1	2	3	4	5	6	7	8
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2027-28) (Payment to be made in FY 2026-27)		
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year					
	3	2023-24	Sl. No. 8 of Schedule ESOP for last year					
	4	2024-25	Sl. No. 8 of Schedule ESOP for last year					
	5	2025-26	Sl. No. 8 of Schedule ESOP for last year					
	6	2026-27	Sl. No. 8 of Schedule ESOP for last year					

PART-B

Part B – TI		Computation of total income				
TOTAL INCOME	1	Salaries (6 of Schedule S)			1	
	2	Income from house property (3 of Schedule HP) (enter nil if loss)			2	
	3	Capital gains				
	a	Short term				
	i	Short-term chargeable @ 20% (8ii of item E of schedule CG)		ai		
	ii	Short-term chargeable @ 30% (8iii of item E of schedule CG)		aii		
	iii	Short-term chargeable at applicable rate (8iv of item E of schedule CG)		aiii		
	iv	Short-term chargeable at special rates in India as per DTAA (8v of item E of Schedule CG)		aiv		

		v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av	
		b	Long-term		
		i	Long-term chargeable @ 12.5% (8vi of item E of schedule CG)	bi	
		ii	Long-term chargeable at special rates in India as per DTAA (8vii of item E of schedule CG)	bii	
		iii	Total Long-term (bi+ bii) (enter nil if loss)	3biii	
		c	Sum of Short-term/Long-term capital gains (3av + 3biii) (enter nil if loss)	3c	
		d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	3d	
		e	Total capital gains (3c + 3d)	3e	
	4		Income from other sources		
		a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a	
		b	Income chargeable to tax at special rates (2 of Schedule OS)	4b	
		c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c	
		d	Total (4a + 4b + 4c) (enter nil if loss)	4d	
	5		Total of head wise income (1+2+3e+4d)	5	
	6		Losses of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)	6	
	7		Balance after set off current year losses (5-6) (total of column 4 of Schedule CYLA+ 2 of Schedule OS)	7	
	8		Brought forward losses set off against 7 (2xii of Schedule BFLA)	8	
	9		Gross Total income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)	9	
	10		Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	10	
	11		Deductions under Chapter VI-A [w of Schedule VIA and limited to (9-10)]	11	
	12		Total income (9 - 11)	12	
	13		Income which is included in 12 and chargeable to tax at special rates (total of column (i) of schedule SI)	13	
	14		Net agricultural income/ any other income for rate purpose (3 of Schedule EI)	14	
	15		Aggregate income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]	15	
	16		Losses of current year to be carried forward (total of row xi of Schedule CFL)	16	
	17		Deemed income under section 115JC (3 of Schedule AMT)	17	

Part B—TTI		Computation of tax liability on total income				
COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income u/s 115JC (4 of Schedule AMT)	1a		
		b	Surcharge on (a) (if applicable)	1b		
		c	Health and Education Cess @ 4% on (1a + 1b) above	1c		
		d	Total tax payable on deemed total income (1a + 1b + 1c)		1d	
	2		Tax payable on total income			
		a	Tax at normal rates on 15 of Part B-TI	2a		
		b	Tax at special rates (total of col. (ii) of Schedule SI)	2b		
		c	Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]	2c		
		d	Tax Payable on Total Income (2a + 2b - 2c)		2d	
	3		Rebate under section 87A		3	
	4		Tax payable after rebate (2d - 3)		4	
	5		Surcharge	Surcharge computed before marginal relief	Surcharge after marginal relief	
		i	@ 25% of 15(ii) of Schedule SI	5i	ia	
		ii	@10% or 15%, as applicable	5ii	iaa	
		iii	On [(4) - 15(ii) of Schedule SI - tax on incomes referred in 5(ii) above)]	5iii		
		iv	Total ia + iia		5iv	
	6		Health and Education Cess @ 4% on (4 + 5iv)		6	
	7		Gross tax liability (4 + 5iv + 6)		7	
	8		Gross tax payable (higher of 1d and 7)		8	
	8a		Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (8-8b)		8a	
	8b		Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC		8b	
	8c		Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP		8c	

	9	Credit u/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)					9	
	10	Tax payable after credit u/s 115JD (8a + 8c - 9)					10	
TAXES PAID	11	Tax relief						
		a	Section 89(Please ensure to submit Form 10E)	11a				
		b	Section 90/ 90A (2 of Schedule TR)	11b				
		c	Section 91 (3 of Schedule TR)	11c				
		d	Total (11a + 11b + 11c)			11d		
	12	Net tax liability (10 – 11d) (enter zero if negative)					12	
	13	Interest and fee payable						
		a	Interest for default in furnishing the return (section 234A)	13a				
		b	Interest for default in payment of advance tax (section 234B)	13b				
		c	Interest for deferment of advance tax (section 234C)	13c				
		d	Fee for default in furnishing return of income (section 234F)	13d				
		da	Fee for furnishing revised return of income (section 234-I)	13da				
		e	Total Interest and Fee Payable (13a+13b+13c+13d+13da)			13e		
	14	Aggregate liability (12 + 13e)					14	
	TAXES PAID	15	Taxes Paid					
		a	Advance Tax (from column 5 of 20A)	15a				
		b	TDS (total of column 5 of 20B and column 9 of 20C)	15b				
		c	TCS (total of column 7(i) of 20D)	15c				
		d	Self-Assessment Tax (from column 5 of 20A)	15d				
		e	Total Taxes Paid (15a + 15b + 15c + 15d)			15e		
	16	Amount payable (Enter if 14 is greater than 15e, else enter 0)					16	
	17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)					17	
BANK ACCOUNT	18	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)						Select Yes or No
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Type of account (Dropdown to be provided by e-filing utility)	Select Account for refund credit (tick at least one account ✓)	
		i					☐	
		ii					☐	
		Note: 1. All bank accounts held at any time are to be reported, except dormant A/c. 2. In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return.						
		Rows can be added as required						
	ii.	b) Non- residents, not having bank account in India may, at their option, furnish the details of one foreign bank account:						
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
		Rows can be added as required						
	19	Do you at any time during the previous year, (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]						☐ Yes ☐ No

20	TAX PAYMENTS																
A	Details of payments of Advance Tax and Self-Assessment Tax																
ADVANCE/SELF	SI No	BSR Code						Date of Deposit (DD/MM/YYYY)				Serial Number of Challan		Amount (Rs)			
	(1)	(2)						(3)				(4)		(5)			
	i																
	ii																
	iii																
	iv																
NOTE ►		Enter the totals of Advance tax and Self-Assessment tax in SI No. 15a & 15d of Part B-TTI															
B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]																
TDS ON SALARY	SI No	Tax Deduction Account Number (TAN) of the Employer						Name of the Employer				Income chargeable under Salaries		Total tax deducted			
	(1)	(2)						(3)				(4)		(5)			
	I																
	II																
NOTE ►		Please enter total of column 5 in 15b of Part B-TTI															
C	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16E furnished by Deductor(s)]																
1	SI No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2025-26)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)		Corresponding Receipt/withdrawals offered		TDS credit being carried forward			
						Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income				
	(1)	(2)	(3)	(4)	4a	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
									Incom e	TD S	Incom e	TD S	PAN/ Aadhaar No.				
I																	
D	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]																

VERIFICATION

[No. 46/2026/F. No. 370142/6/2026-TPL]

PRADEEP SHARMA, Dy. Secy., Tax Policy and Legislation

Note.- The Income-tax Rules, 1962 rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and was last amended *vide* notification GSR. 226(E), dated the 30th March, 2026