FORM **ITR-2**

# INDIAN INCOME TAX RETURN

**[For Individuals and HUFs not carrying out business or profession under any proprietorship]**

**(Please see Rule 12 of the Income-tax Rules,1962)**
**(Also see attached instructions)**

**Assessment Year** 2017-18

**Part A-GEN** GENERAL

PERSONAL INFORMATION

| | | | |
|---|---|---|---|
| First name | Middle name | Last name | PAN |
| Flat/Door/Block No | Name of Premises/Building/Village | | Status *(Tick)* ☑ ☐ Individual ☐ HUF |
| Road/Street/Post Office | Date of Birth/ Formation*(DD/MM/YYYY)* | | |
| Area/locality | Aadhaar Number (*12 digit*)/ Aadhaar Enrolment Id (*28 digit*) (if eligible for Aadhaar) | | |
| Town/City/District | State / Country | Pin code | Sex (*in case of individual) (Tick)* ☑ ☐ Male ☐ Female |
| Residential/Office Phone Number with STD code/ Mobile No. 1 | Mobile No. 2 | | Employer Category(if in employment) *(Tick)* ☑ ☐ Govt. ☐ PSU ☐ Others |
| Email Address-1 (self) | | | Income Tax Ward/Circle |
| Email Address-2 | | | |

FILING STATUS

| | | |
|---|---|---|
| (a) | Return filed *(Tick)[Please see instruction number-7]* ☐On or before due date-139(1), ☐ After due date-139(4), ☐ Revised Return- 139(5), ☐ Modified return- 92CD, ☐ under section 119(2)(b), or In response to notice ☐ 139(9)-Defective, ☐ 142(1), ☐ 148, ☐ 153A/153C | |
| (b) | If revised/defective/modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | / / |
| (c) | If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement | / / |
| (d) | Residential Status *(Tick)* ☑ ☐ Resident ☐ Non-Resident ☐ Resident but Not Ordinarily Resident | |
| (e) | Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? ☐ Yes ☐ No | |
| (f) | Are you governed by Portuguese Civil Code as per section 5A? *Tick)* ☑ ☐ Yes ☐ No (If "YES" please fill Schedule 5A) | |
| (g) | Whether this return is being filed by a representative assessee? *(Tick)* ☑ ☐ Yes ☐ No<br>If yes, please furnish following information - | |
| | (1) Name of the representative | |
| | (2) Address of the representative | |
| | (3) Permanent Account Number (PAN) of the representative | |

PART-B

**Part B - TI** Computation of total income

TOTAL INCOME

| | | | | |
|---|---|---|---|---|
| 1 | **Salaries** *(6 of Schedule S)* | | 1 | |
| 2 | **Income from house property** *(3b of Schedule HP) (enter nil if loss)* | | 2 | |
| 3 | **Profits and gains from business or profession** *(6 of Schedule BP) (enter nil if loss)* | | 3 | |
| 4 | **Capital gains** | | | |
| | a **Short term** | | | |
| | i **Short-term chargeable @ 15%** *(7ii of item E of schedule CG)* | ai | | |
| | ii **Short-term chargeable @ 30%** *(7iii of item E of schedule CG)* | aii | | |
| | iii **Short-term chargeable at applicable rate** *(7iv of item E of schedule CG)* | aiii | | |
| | iv **Total Short-term (ai + aii + aiii)** | 4aiv | | |

**Do not write or stamp in this area (Space for bar code)**

**For Office Use Only**
*Receipt No.*

*Date*

*Seal and Signature of receiving official*

| | | | | | | |
|---|---|---|---|---|---|---|
| | b | | **Long-term** | | | |
| | | i | **Long-term chargeable @ 10%** *(7v of item E of schedule CG)* | bi | | |
| | | ii | **Long-term chargeable @ 20%** *(7vi of item E of schedule CG)* | bii | | |
| | | iii | **Total Long-term (bi + bii)** *(enter nil if loss)* | 4biii | | |
| | c | | **Total capital gains (4aiv + 4biii)** *(enter nil if loss)* | | 4c | |
| 5 | | | **Income from other sources** | | | |
| | a | | **from sources other than from owning race horses and income chargeable to tax at special rate** *(1i of Schedule OS) (enter nil if loss)* | 5a | | |
| | b | | **Income chargeable to tax at special rate** *(1fvii of Schedule OS)* | 5b | | |
| | c | | **from the activity of owning and maintaining race horses** *(3c of Schedule OS) (enter nil if loss)* | 5c | | |
| | d | | **Total (5a + 5b + 5c)** *(enter nil if loss)* | | 5d | |
| 6 | | | **Total (1+2+3+4c+5d)** | | 6 | |
| 7 | | | **Losses of current year set off against 6** *(total of 2xii,3xii and 4xii of Schedule CYLA)* | | 7 | |
| 8 | | | **Balance after set off current year losses (6-7)** *(total of column 5 of Schedule CYLA+5b)* | | 8 | |
| 9 | | | **Brought forward losses set off against 8** *(2xi of Schedule BFLA)* | | 9 | |
| 10 | | | **Gross Total income (8-9)** *(3xii of Schedule BFLA +5b)* | | 10 | |
| 11 | | | **Income chargeable to tax at special rate under section 111A, 112 etc. included in 10** | | 11 | |
| 12 | | | **Deductions under Chapter VI-A** *[~~s~~ t of Schedule VIA and limited to (10-11)]* | | 12 | |
| 13 | | | **Total income (10 – 12)** | | 13 | |
| 14 | | | **Income which is included in 13 and chargeable to tax at special rates** *(total of (i) of schedule SI)* | | 14 | |
| 15 | | | **Net agricultural income/ any other income for rate purpose** *(4 of Schedule EI)* | | 15 | |
| 16 | | | **Aggregate income (13-14+15)** *[applicable if (13-14) exceeds maximum amount not chargeable to tax]* | | 16 | |
| 17 | | | **Losses of current year to be carried forward** *(total of row xi of Schedule CFL)* | | 17 | |

**Part B -TTI** **Computation of tax liability on total income**

COMPUTATION OF TAX LIABILITY

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | | **Tax payable on total income** | | | | |
| | a | **Tax at normal rates on 16 of Part B-TI** | 1a | | | |
| | b | **Tax at special rates** *(total of (ii) of Schedule SI)* | 1b | | | |
| | c | **Rebate on agricultural income** *[applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]* | 1c | | | |
| | d | **Tax Payable on Total Income (1a + 1b – 1c)** | | | 1d | |
| 2 | | **Rebate under section 87A** *(applicable if 13 of Part B-TI does not exceed 5 lakh)* | | | 2 | |
| 3 | | **Tax payable after rebate (1d - 2)** | | | 3 | |
| 4 | | **Surcharge** | | | | |
| | i | **25% of** ***12(ii) of Schedule SI*** | 4i | | | |
| | ii | **On [(3) – (*****12(ii) of Schedule SI*****)]** *(applicable if 13 of Part B-TI exceeds 1 crore)* | 4ii | | | |
| | iii | **Total i + ii** | | | 4iii | |
| 5 | | **Education cess, including secondary and higher education cess on (3 + 4iii)** | | | 5 | |
| 6 | | **Gross tax liability (3 + 4iii + 5)** | | | 6 | |
| 7 | | **Tax relief** | | | | |
| | a | **Section 89** | 7a | | | |
| | b | **Section 90/ 90A (*****2 of Schedule TR*****)** | 7b | | | |
| | c | **Section 91 (*****3 of Schedule TR*****)** | 7c | | | |
| | d | **Total (7a + 7b+ 7c)** | | | 7d | |
| 8 | | **Net tax liability (6 – 7d)** *(enter zero if negative)* | | | 8 | |
| 9 | | **Interest payable** | | | | |
| | a | **For default in furnishing the return (section 234A)** | 9a | | | |
| | b | **For default in payment of advance tax (section 234B)** | 9b | | | |
| | c | **For deferment of advance tax (section 234C)** | 9c | | | |
| | d | **Total Interest Payable (9a+9b+9c)** | | | 9d | |
| 10 | | **Aggregate liability (8 + 9d)** | | | 10 | |
| 11 | | **Taxes Paid** | | | | |
| | a | **Advance Tax** *(from column 5 of 19A)* | 11a | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | b | **TDS** *(total of column 5 of 19B and column 8 of 19C)* | 11b | | |
| | | c | **TCS** *(total of column 5 of 19D)* | 11c | | |
| | | d | **Self-Assessment Tax** *(from column 5 of 19A)* | 11d | | |
| | | e | **Total Taxes Paid (11a+11b+11c+11d)** | | 11e | |
| | 12 | **Amount payable** ***(Enter if 10 is greater than 11e, else enter 0)*** | | | 12 | |
| | 13 | **Refund** ***(If 11e is greater than 10) (Refund, if any, will be directly credited into the bank account)*** | | | 13 | |

**BANK ACCOUNT**

**14** **Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)**

| **Sl.** | **IFS Code of the Bank** | **Name of the Bank** | **Account Number** ***(the number should be 9 digits or more as per CBS system of the bank )*** | | **Indicate the account in which you prefer to get your refund credited, if any** ***(tick one account ☑)*** | **Cash deposited during 09.11.2016 to 30.12.2016** ***(if aggregate cash deposits during the period ≥ Rs.2 lakh)*** |
|---|---|---|---|---|---|---|
| **i** | | | | | | |
| **ii** | | | | | | |

| | | |
|---|---|---|
| 15 | **Do you at any time during the previous year,-**<br>**(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or**<br>**(ii) have signing authority in any account located outside India; or**<br>**(iii) have income from any source outside India?**<br>***[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]*** | ☐ **Yes** ☐ **No** |

**VERIFICATION**

I, son/ daughter of , holding permanent account number _____________ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year- 2017-18

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

**Place** **Sign here ➔**

**Date**

**17** **If the return has been prepared by a Tax Return Preparer (TRP) give further details below:**

| **Identification No. of TRP** | **Name of TRP** | **Counter Signature of TRP** |
|---|---|---|
| | | |
| **If TRP is entitled for any reimbursement from the Government, amount thereof** | **18** | |

**19** **TAX PAYMENTS**

**A** **Details of payments of Advance Tax and Self-Assessment Tax**

**ADVANCE/ SELF ASSESSMENT TAX**

| **Sl 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 Sl No. 11a & 11d of Part B-TTI***

**B** **Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]**

**TDS ON SALARY**

| **Sl 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 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI***

**C** **Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued by Deductor(s) or Form 26QB issued by Deductor(s)]**

**TDS ON OTHER INCOME**

| **Sl No** | **TAN of the Deductor/ PAN of the Buyer** | **Name of the Deductor** | **Unique TDS Certificate Number** | **Unclaimed TDS brought forward (b/f)** | | **TDS of the current fin. Year** | **Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)** | | **Amount out of (6) or (7) being carried forward** |
|---|---|---|---|---|---|---|---|---|---|
| | | | | **Fin. Year in which deducted** | **Amount b/f** | | **in own hands** | **in the hands of spouse, if section 5A is applicable** | |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| **i** | | | | | | | | | |
| **ii** | | | | | | | | | |

***NOTE ►*** *Please enter total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI*

| D | Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] | | | | | |
|---|---|---|---|---|---|---|
| TCS | **Sl No** | **Tax Deduction and Collection Account Number of the Collector** | **Name of the Collector** | **Tax Collected** | **Amount out of (4) being claimed** | **Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable** |
| | **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** |
| | **I** | | | | | |
| | **Ii** | | | | | |

***NOTE ►*** *Please enter total of column (5) of Schedule-TCS in 11c of Part B-TTI*

NOTE: PLEASE FILL SCHEDULES TO THE RETURN FORM (PAGES S1 – S12) AS APPLICABLE

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

**Schedule S** **Details of Income from Salary**

| | | | | | |
|---|---|---|---|---|---|
| SALARIES | **Name of Employer** | | | **PAN of Employer** *(optional)* | |
| | **Address of employer** | **Town/City** | **State** | **Pin code** | |
| 1 | **Salary** ***(Excluding all exempt/ non-exempt allowances, perquisites & profit in lieu of salary as they are shown separately below)*** | | | 1 | |
| 32 | **Allowances not exempt** *(refer Form 16 from employer)* | | | 32 | |
| 43 | **Value of perquisites** *(refer Form 16 from employer)* | | | 43 | |
| 54 | **Profits in lieu of salary** *(refer Form 16 from employer)* | | | 54 | |
| 65 | **Deduction u/s 16 (Entertainment allowance by Government and tax on employment)** | | | 65 | |
| 76 | **Income chargeable under the Head 'Salaries' (1+23+34+45-56)** | | | 76 | |
| 7 | **Allowances exempt under section 10** *(Not to be included in 6 above)* | | | 7 | |
| | i | **Travel concession/assistance received** *[(sec. 10(5)]* | 7i | | |
| | ii | **Tax paid by employer on non-monetary perquisite** *[(sec. 10(10CC)]* | 7ii | | |
| | iii | **Allowance to meet expenditure incurred on house rent** *[(sec. 10(13A)]* | 7iii | | |
| | iv | **Other allowances** | 7iv | | |

**Schedule HP** **Details of Income from House Property** *(Please refer to instructions)*

| | | | | | | |
|---|---|---|---|---|---|---|
| HOUSE PROPERTY | 1 | **Address of property 1** | **Town/ City** | **State** | **PIN 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 of Co-owner(s)e** | **Percentage Share in Property** | | |
| | | I | | | | |
| | | II | | | | |
| | | *(Tick)* ☑ **if let out** ☐ **deemed let out** ☐ | **Name(s) of Tenant (if let out)** | **PAN of Tenant(s) (optional)** | | |
| | | | I | | | |
| | | | II | | | |
| | a | **Annual letable value or rent received or receivable** *(higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)* | | | 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** | 1h | | | |
| | i | **Total (1g + 1h)** | | | 1i | |
| | j | **Income from house property 1 (1f – 1i)** | | | 1j | |
| | 2 | **Address of property 2** | **Town/ City** | **State** | **PIN 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 of Co-owner(s)** | **Percentage Share in Property** | | |
| | | I | | | | |

| II | | | |
|---|---|---|---|
| *(Tick)* ☑ if let out ☐ deemed let out ☐ | | Name(s) of Tenant (if let out) | PAN of Tenant(s) (optional) |
| | | I | |
| | | II | |

| | | | | | |
|---|---|---|---|---|---|
| a | **Annual letable value or rent received/ receivable** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)* | | | 2a | |
| b | **The amount of rent which cannot be realized** | 2b | | | |
| c | **Tax paid to local authorities** | 2c | | | |
| d | **Total (2b + 2c)** | 2d | | | |
| e | **Annual value (2a – 2d)** | | | 2e | |
| f | **Annual value of the property owned (own percentage share x 2e)** | | | 2f | |
| g | **30% of 2f** | 2g | | | |
| h | **Interest payable on borrowed capital** | 2h | | | |
| i | **Total (2g + 2h)** | | | 2i | |
| j | **Income from house property 2 (2f – 2i)** | | | 2j | |
| 3 | **Income under the head "Income from house property"** | | | | |
| a | **Unrealized rent and Arrears of rent received during the year under section 25A after deducting 30%** | | | 3a | |
| b | **Total (1j + 2j + 3a)** *(if negative take the figure to 2i of schedule CYLA)* | | | 3b | |

***NOTE ►*** *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

**Schedule IF** **Information regarding partnership firms in which you are partner**

**FIRMS IN WHICH PARTNER**

**Number of firms in which you are partner**

| Sl. No. | Name of the Firm | PAN of the firm | Whether the firm is liable for audit? (Yes/No) | Whether section 92E is applicable to firm? (Yes/ No) | Percentage Share in the profit of the firm | Amount of share in the profit | Capital balance on 31st March in the firm |
|---|---|---|---|---|---|---|---|
| | | | | | | i | ii |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | Total | | | | | | |

**Schedule BP** **Details of Income from Firms of which partner**

**INCOME FROM FIRMS**

| Sl. No. | Firm PAN *(From Schedule-IF)* | Salary, bonus, commission or remuneration received from the firm | Interest received from the firm on the capital | Total ii + iii | Expenses in relation to iv | Net Income iv - v |
|---|---|---|---|---|---|---|
| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | Total | | | | | |
| 5 | **Deduction, if any, for payment of any sum for carrying out an eligible project or scheme as per section 35AC** | | | | | |
| 6 | **Net Income from Business [4(vi) – 5]** | | | | | |

***NOTE ►*** *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

**Schedule CG** **Capital Gains**

**Short-term Capital Gains**

| | | | | | | |
|---|---|---|---|---|---|---|
| A | **Short-term Capital Gains (STCG)** *(Items 3, 4 and 7 are not applicable for residents)* | | | | | |
| 1 | **From sale of land or building or both** | | | | | |
| 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 (ai or 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 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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) | | | | |
| | 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 | | | |
| | d | | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 2d | | | |
| | e | | Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d) | | | A2e | |
| 3 | | | For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | |
| | a | | STCG on transactions on which securities transaction tax (STT) is paid | | | A3a | |
| | b | | STCG on transactions on which securities transaction tax (STT) is not paid | | | A3b | |
| 4 | | | For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD | | | | |
| | a | | Full value of consideration | 4a | | | |
| | 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 (4a – biv) | 4c | | | |
| | d | | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 4d | | | |
| | e | | Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d) | | | A4e | |
| 5 | | | From sale of assets other than at A1 or A2 or A3 or A4 above | | | | |
| | a | | Full value of consideration | 5a | | | |
| | 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 (5a – biv) | 5c | | | |
| | d | | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 5d | | | |
| | e | | STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d) | | | A5e | |
| 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. | 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) |
|---|---|---|---|---|---|
| | | | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account | |
| i | 2013-14 | 54D/54G/54GA | | | |
| ii | 2014-15 | 54B | | | |

| | | | | |
|---|---|---|---|---|
| b | Amount deemed to be short term capital gains, other than at 'a' | | | |
| | Total amount deemed to be short term capital gains (aXi + bXii + b) | | A6 | |
| 7 | FOR NON-RESIDENTS- STCG included in A1-A6 but not chargeable to tax in India as per DTAA | | | |

| Sl. | Country name, code | Article of DTAA | Whether Tax Residency Certificate obtained? | Item no. A1 to A6 above in which included | Amount of STCG |
|---|---|---|---|---|---|
| I | | | | *A1e/A2e/A3a/A3b/A4e/A5e/A6* | |
| II | | | | *A1e/A2e/A3a/A3b/A4e/A5e/A6* | |

| | | | | |
|---|---|---|---|---|
| | III | Total amount of STCG not chargeable to tax in India as per DTAA | A7 | |
| 8 | | Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6-A7) | A8 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **B** | **Long-term capital gain (LTCG)** *(Items 4, 5 6, & 9 are not applicable for residents)* | | | | | | |
| Long-term Capital Gains | **1** | **From sale of land or building or both** | | | | | |
| | | **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 (ai or aii)** | **aiii** | | |
| | | **b** | **Deductions under section 48** | | | | |
| | | | **i** | **Cost of acquisition with indexation** | **bi** | | |
| | | | **ii** | **Cost of Improvement with 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 54/54B/54EC/54EE/54F/54GB** *(Specify details in item D below)* | | **1d** | | |
| | | **e** | **Long-term Capital Gains on Immovable property (1c - 1d)** | | | **B1e** | |
| | **2** | **From sale of bonds or debenture (other than capital indexed bonds issued by Government)** | | | | | |
| | | **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 (bi + bii +biii)** | **biv** | | |
| | | **c** | **Balance (2a – biv)** | | **2c** | | |
| | | **d** | **Deduction under sections 54EC/54EE/54F** *(Specify details in item D below)* | | **2d** | | |
| | | **e** | **LTCG on bonds or debenture (2c – 2d)** | | | **B2e** | |
| | **3** | **From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA** | | | | | |
| | | **a** | **Full value of consideration** | | **3a** | | |
| | | **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 (3a – biv)** | | **3c** | | |
| | | **d** | **Deduction under sections 54EC/54EE/54F** *(Specify details in item D below)* | | **3d** | | |
| | | **e** | **Long-term Capital Gains on assets at B3 above (3c – 3d)** | | | **B3e** | |
| | **4** | **For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)** | | | | | |
| | | **a** | **LTCG computed without indexation benefit** | | **4a** | | |
| | | **b** | **Deduction under sections 54EC/54EE/54F** *(Specify details in item D below)* | | **4b** | | |
| | | **c** | **LTCG on share or debenture (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** | | | | | |
| | | **a** | **Full value of consideration** | | **5a** | | |
| | | **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 (5a – biv)** | | **5c** | | |
| | | **d** | **Deduction under sections 54EC/54EE/54F** *(Specify details in item D below)* | | **5d** | | |
| | | **e** | **Long-term Capital Gains on assets at 5 above in case of NON-REESIDENT (5c – 5d)** | | | **B5e** | |
| | **6** | **From sale of foreign exchange asset by NON-RESIDENT INDIAN** *(If opted under chapter XII-A)* | | | | | |
| | | **a** | **LTCG on sale of specified asset (computed without indexation)** | | **6a** | | |
| | | **b** | **Less deduction under section 115F** *(Specify details in item D below)* | | **6b** | | |
| | | **c** | **Balance LTCG on sale of specified asset (6a – 6b)** | | | **B6c** | |
| | | **d** | **LTCG on sale of asset, other than specified asset (computed without indexation)** | | **6d** | | |
| | | **e** | **Less deduction under section 115F** *(Specify details in item D below)* | | **6e** | | |
| | | **f** | **Balance LTCG on sale of asset, other than specified asset (6d – 6e)** | | | **B6f** | |
| | **7** | **From sale of assets where B1 to B6 above are not applicable** | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| a | Full value of consideration | | 7a | | |
| b | Deductions under section 48 | | | | |
| | i | Cost of acquisition with indexation | bi | | |
| | ii | Cost of improvement with indexation | bii | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |
| | iv | Total (bi + bii +biii) | biv | | |
| c | Balance (7a – biv) | | 7c | | |
| d | Deduction under sections 54EC/54EE/54F *(Specify details in item D below)* | | 7d | | |
| e | Long-term Capital Gains on assets at B7 above (7c-7d) | | | B7e | |

**8 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?

| Sl. | 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) |
|---|---|---|---|---|---|
| | | | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account | |
| i | 2013-14 | 54/54D/54F/54G/54GA | | | |
| ii | 2014-15 | 54B | | | |

| | | | |
|---|---|---|---|
| b | Amount deemed to be long-term capital gains, other than at ‘a’ | | |
| | Total amount deemed to be long-term capital gains (aXi + aXii + b) | B8 | |

**9 FOR NON-RESIDENTS- LTCG included in B1- B8 but not chargeable to tax in India as per DTAA**

| Sl. | Country name, code | Article of DTAA | Whether Tax Residency Certificate obtained? | Item B1 to B8 above in which included | Amount of LTCG |
|---|---|---|---|---|---|
| I | | | | *B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8* | |
| II | | | | *B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8* | |
| III | Total amount of LTCG not chargeable to tax as per DTAA | | | B9 | |

| | | | |
|---|---|---|---|
| 10 | Total long term capital gain chargeable under I.T. Act [B1e +B2e +B3e + B4c + B5e +B6c+ B6f+ B7e+ B8 - B9] *(In case of loss take the figure to 5xi of schedule CFL)* | B10 | |
| C | Income chargeable under the head “CAPITAL GAINS” (A8 + B10) *(take B10 as nil, if loss) (If C is negative, take the figure to 4xi of schedule CFL and if it is positive, take the figure to respective row in item E)* | C | |

**D Information about deduction claimed**

**1 In case of deduction u/s 54/54B/54EC/54EE/54F/54GB/115F give following details**

| | | | | |
|---|---|---|---|---|
| a | | *Section under which deduction claimed* | 1a | *amount of deduction* |
| | i | Cost of new asset | ai | |
| | ii | Date of its acquisition/construction | aii | *dd/mm/yyyy* |
| | iii | Amount deposited in Capital Gains Accounts Scheme before due date | aiii | |
| b | | *Section under which deduction claimed* | 1b | *amount of deduction* |
| | i | Cost of new asset | bi | |
| | ii | Date of its acquisition/construction | bii | *dd/mm/yyyy* |
| | iii | Amount deposited in Capital Gains Accounts Scheme before due date | biii | |
| c | Total deduction claimed (1a + 1b) | | 1c | |

**2 In case of deduction u/s 54GB, furnish PAN of the company**

**E Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A7 & B9 which is chargeable under DTAA)*

| Sl. | Type of Capital Gain | | Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss set off | | | Long term capital loss set off | | Current year’s capital gains remaining after set off (7= 1-2-3-4-5-6) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 15% | 30% | applicable rate | 10% | 20% | |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| i | Loss to be set off (Fill this row if computed figure is negative) | | | *(A2e+A3a)* | *A4e* | *(A1e+A3b+ A5 +A6)* | *(B3e+ B5e+B6c)* | *(B1e+B2e+ B4c+ B6f+ B7e+B8)* | |
| ii | Short term capital gain | 15% | *(A2e+A3a)* | | | | | | |
| iii | | 30% | *A4e* | | | | | | |
| iv | | applicable rate | *(A1e+A3b+A5e+* | | | | | | |
| v | Long term capital gain | 10% | *(B3e+ B5e+B6c)* | | | | | | |
| vi | | 20% | *(B1e+B2e+B4c+ B6f+ B7e+B8)* | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | vii | Total loss set off (ii + iii + iv + v + vi) | | | | | | |
| | viii | Loss remaining after set off (i – vii) | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| F | Information about accrual/receipt of capital gain | | | | | | |
| | | Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) |
| | 1 | Short-term capital gains taxable at the rate of 15% *Enter value from item 3iii of schedule BFLA, if any.* | | | | | |
| | 2 | Short-term capital gains taxable at the rate of 30% *Enter value from item 3iv of schedule BFLA, if any.* | | | | | |
| | 3 | Short-term capital gains taxable at applicable rates *Enter value from item 3v of schedule BFLA, if any.* | | | | | |
| | 4 | Long- term capital gains taxable at the rate of 10% *Enter value from item 3vi of schedule BFLA, if any.* | | | | | |
| | 5 | Long- term capital gains taxable at the rate of 20% *Enter value from item 3vii of schedule BFLA, if any.* | | | | | |

**NOTE ►** *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

**Schedule OS** **Income from other sources**

OTHER SOURCES

| | | | | | |
|---|---|---|---|---|---|
| 1 | **Income** | | | | |
| a | **Dividends, Gross** | | 1a | | |
| b | **Interest, Gross** | | 1b | | |
| c | **Rental income from machinery, plants, buildings, etc., Gross** | | 1c | | |
| d | **Others, Gross** *(excluding income from owning race horses)**Mention the nature*** | | | | |
| | i | **Winnings from lotteries, crossword puzzles etc.** | 1di | | |
| | ii | **a** **Cash credits u/s 68** | | | |
| | | **b** **Unexplained investments u/s 69** | | | |
| | | **c** **Unexplained money etc. u/s 69A** | | | |
| | | **d** **Undisclosed investments etc. u/s 69B** | | | |
| | | **e** **Unexplained expenditurte etc. u/s 69C** | | | |
| | | **f** **Amount borrowed or repaid on hundi u/s 69D** | | | |
| | | **Total (a + b + c + d + e + f)** | 1dii | | |
| | iii | | 1diii | | |
| | iv | | 1 div | | |
| | v | **Total (1di + 1dii+ 1diii + 1div)** | 1dv | | |
| e | **Total (1a + 1b + 1c + 1dv)** | | | 1e | |
| f | **Income included in '1e' chargeable to tax at special rate** *(to be taken to schedule SI)* | | | | |
| | i | **Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)** | | 1fi | |
| | ii | **Dividend Income from domestic company that exceeds Rs.10 Lakh (u/s 115BBDA** | | 1fii | |
| | iii | **Deemed Income chargeable to tax u/s 115BBE** | | 1fiii | |
| | iv | **Income from patent chargeable u/s 115BBF** | | 1fiv | |
| | v | **Any other income chargeable to tax at the rate specified under Chapter XII/XII-A** | | 1fv | |
| | vi | **FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA** | | | |

| Sl. | Country name, code | Article of DTAA | Rate of tax under DTAA | Whether TRC obtained? | Corresponding section of the Act which prescribes rate | Amount of income | | |
|---|---|---|---|---|---|---|---|---|
| I | | | | | | | | |
| II | | | | | | | | |
| III | Total amount of income chargeable to tax under DTAA | | | | | | 1fvi | |

| | | | | | |
|---|---|---|---|---|---|
| | vii | **Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii+fiv+fv+fvi)** | | 1fvii | |
| g | **Gross amount chargeable to tax at normal applicable rates (1e-1fvii)** | | | 1g | |
| h | **Deductions under section 57** *(other than those relating to income under 1fi, 1fii, 1fiii, 1fiv, 1fv, & 1fvi for non-residents)* | | | | |
| | i | **Expenses / Deductions** | hi | | |
| | ii | **Depreciation** | hii | | |
| | iii | **Total** | hiii | | |
| i | **Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii)** *(If negative take the figure to 3i of schedule CYLA)* | | | 1i | |
| 2 | **Income from other sources (other than from owning race horses) (1fiv + 1i)** *(enter 1i as nil, if negative)* | | | 2 | |
| 3 | **Income from the activity of owning and maintaining race horses** | | | | |
| a | **Receipts** | | 3a | | |
| b | **Deductions under section 57 in relation to (4)** | | 3b | | |

| | | | | |
|---|---|---|---|---|
| | c | **Balance (3a – 3b)** *(if negative take the figure to 4xi of Schedule CFL)* | 3c | |
| 4 | | **Income under the head "Income from other sources" (2 + 3c)** *(take 3c as nil if negative)* | 4 | |
| **NOTE ►** | | *Please include the income of the specified persons 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 | Business Loss | Other sources loss (other than loss from race horses) of the current year set off | Current year's Income remaining after set off |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| i | Loss to be set off → | | *(3b of Schedule HP)* | *(6 of Schedule BP)* | *(1i of Schedule-OS)* | |
| ii | Salaries | *(6 of Schedule S)* | | | | |
| iii | House property | *(3b of Schedule HP)* | | | | |
| iv | Business or profession | *(4vi of Schedule BP)* | | | | |
| v | Short-term capital gain taxable @ 15% | *(7ii of item E of schedule CG)* | | | | |
| vi | Short-term capital gain taxable @ 30% | *(7iii of item E of schedule CG)* | | | | |
| vii | Short-term capital gain taxable at applicable rates | *(7iv of item E of schedule CG)* | | | | |
| viii | Long term capital gain taxable @ 10% | *(7v of item E of schedule CG)* | | | | |
| ix | Long term capital gain taxable @ 20% | *(7vi of item E of schedule CG)* | | | | |
| x | Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax) | *(1i of schedule OS)* | | | | |
| xi | Profit from owning and maintaining race horses | *(3c of schedule OS)* | | | | |
| xii | Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi) | | | | | |
| xiii | Loss remaining after set-off (i - xii) | | | | | |

**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 | *(5ii of schedule CYLA)* | | |
| ii | House property | *(5iii of schedule CYLA)* | *(B/f house property loss)* | |
| iii | Business or profession | *(5iv of schedule CYLA)* | *(B/f business loss)* | |
| iv | Short-term capital gain taxable @ 15% | *(5v of schedule CYLA)* | *(B/f short-term capital loss)* | |
| v | Short-term capital gain taxable @ 30% | *(5vi of schedule CYLA)* | *(B/f short-term capital loss)* | |
| vi | Short-term capital gain taxable at applicable rates | *(5vii of schedule CYLA)* | *(B/f short-term capital loss)* | |
| vii | Long-term capital gain taxable @ 10% | *(5viii of schedule CYLA)* | *(B/f short-term or long-term capital loss)* | |
| viii | Long term capital gain taxable @ 20% | *(5ix of schedule CYLA)* | *(B/f short-term or long-term capital loss)* | |
| ix | Other sources (excluding profit from owning race horses and winnings from lottery, game etc.) | *(5x of schedule CYLA)* | | |
| x | Profit from owning and maintaining race horses | *(5xi of schedule CYLA)* | *(B/f loss from horse races)* | |
| xi | Total of brought forward loss set off (ii2 + iii2 + iv2 + v2+vi2+vii2+ix2+x2) | | | |
| xii | Current year's income remaining after set off Total (i3 + ii3 + iii3 + iv3 + v3+ vi3+ vii3 + viii3+ ix3+ x3 + xi3) | | | |

**Schedule CFL** **Details of Losses to be carried forward to future years**

CARRY FORWARD OF LOSS

| | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Business or profession loss | Short-term capital loss | Long-term Capital loss | Loss from owning and maintaining race horses |
|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| i | 2009-10 | | | | | | |
| ii | 2010-11 | | | | | | |
| iii | 2011-12 | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| iv | 2012-13 | | | | | | |
| v | 2013-14 | | | | | | |
| vi | 2014-15 | | | | | | |
| vii | 2015-16 | | | | | | |
| viii | 2016-17 | | | | | | |
| ix | Total of earlier year losses | | | | | | |
| x | Adjustment of above losses in Schedule BFLA | | *(2ii of schedule BFLA)* | *(2iii of schedule BFLA)* | | | *(2x of schedule BFLA)* |
| xi | 2017-18 (Current year losses) | | *(2xiii of schedule CYLA)* | *(3xiii of schedule CYLA)* | *((2viii+3viii+4viii) of item E of schedule CG)* | *((5viii+6viii)of item E of schedule CG)* | *(3c 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 | | b | 80CCC | | |
| c | 80CCD(1) | | d | 80CCD(1B) | | |
| e | 80CCD(2) | | f | 80CCG | | |
| g | 80D | | h | 80DD | | |
| i | 80DDB | | j | 80E | | |
| k | 80EE | | l | 80G | | |
| m | 80GG | | n | 80GGA | | |
| o | 80GGC | | | | | |
| 2 | **Part C, CA and D- Deduction in respect of certain incomes/other deduction** | | | | | |
| p | 80QQB | | q | 80RRB | | |
| r | 80TTA | | s | 80U | | |
| t | **Total deductions under Chapter VI-A (Total of a to s)** | | | | t | |

**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** |
| | 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** |
| | 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** |
| | i | | | | |
| | ii | | | | |
| | iii | **Total** | | | |
| D | **Donations entitled for 50% deduction subject to qualifying limit** | | | | |
| | **Name and address of donee** | | **PAN of Donee** | **Amount of donation** | **Eligible Amount of donation** |

| | | | | | |
|---|---|---|---|---|---|
| | i | | | | |
| | ii | | | | |
| | iii | Total | | | |
| E | Total donations (Aiii + Biii + Ciii + Diii) | | | | |

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee (income of the minor child, in excess of Rs. 1,500 per child, to be included)

| Sl No | Name of person | PAN of person (optional) | Relationship | Nature of Income | Amount (Rs) |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |

**Schedule SI** Income chargeable to tax at special rates (*please see instructions No. 9 for rate of tax*)

SPECIAL RATE

| Sl No | Section | ☑ | Special rate (%) | Income i | Tax thereon ii |
|---|---|---|---|---|---|
| 1 | 111A (STCG on shares units on which STT paid) | ☐ | 15 | *(3iv of schedule BFLA)* | |
| 2 | 115AD (STCG for FIIs on securities where STT not paid) | ☐ | 30 | *(3v of schedule BFLA)* | |
| 3 | 112 proviso (LTCG on listed securities/ units without indexation) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 4 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 5 | 115AC (LTCG for non-resident on bonds/GDR) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 6 | 115ACA (LTCG for an employee of specified companay on GDR) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 7 | 115AD (LTCG for FIIs on securities) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 8 | 115E (LTCG for non-resident indian on specified asset) | ☐ | 10 | *(part of 3vii of schedule BFLA)* | |
| 9 | 112 (LTCG on others) | ☐ | 20 | *(3viii of schedule BFLA)* | |
| 10 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | ☐ | 30 | *(1fi of schedule OS)* | |
| 11 | 115BBDA (Dividend income from domestic company exceeding Rs.10lakh) | ☐ | 10 | *(1fii of schedule OS)* | |
| 12 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | ☐ | 60 | *(1fiii of schedule OS)* | |
| 13 | 115BBF (Tax on income from patent) | ☐ | 10 | *(1fiv of schedule OS)* | |
| 14 | 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency) | ☐ | 10 | *(part of 1fv of schedule OS)* | |
| 15 | Chargeable under DTAA rate | ☐ | | *(part of 1fvi of schedule OS)* | |
| | | | Total | | |

**Schedule EI** Details of Exempt Income (Income not to be included in Total Income)

EXEMPT INCOME

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Interest income | | | | 1 | |
| 2 | Dividend income from domestic company (amount not exceeding Rs. 10 lakh) | | | | 2 | |
| 3 | Long-term capital gains from transactions on which Securities Transaction Tax is paid | | | | 3 | |
| 4 | 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 | ii | | | |
| | iii | Unabsorbed agricultural loss of previous eight assessment years | iii | | | |
| | iv | Net Agricultural income for the year (i – ii – iii) *(enter nil if loss)* | | | 4 | |
| 5 | Others, including exempt income of minor child | | | | 5 | |
| 6 | Total (1+2+3+4+5) | | | | 6 | |

**Schedule PTI** Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

PASS THROUGH INCOME

| Sl. | Name of business trust/ investment fund | PAN of the business trust/ investment fund | Sl. | Head of income | Amount of income | TDS on such amount, if any |
|---|---|---|---|---|---|---|
| 1. | | | i | House property | | |
| | | | ii | Capital Gains | | |
| | | | | a Short term | | |
| | | | | b Long term | | |
| | | | iii | Other Sources | | |
| | | | 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 | | |
| | | | | b Long term | | |
| | | | iii | Other Sources | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | iv | Income claimed to be exempt | | |
| | | | | | a | u/s 10(23FBB) | | |
| | | | | | b | u/s ………….. | | |
| | | | | | c | u/s ………… | | |
| ***NOTE ►*** | Please refer to the instructions for filling out this schedule. | | | | | | |

**Schedule FSI** Details of Income from outside India and tax relief

| Sl. | Country Code | 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 | Business or Profession | | | | | |
| | | | iv | Capital Gains | | | | | |
| | | | v | Other sources | | | | | |
| | | | | Total | | | | | |
| 2 | | | i | Salary | | | | | |
| | | | ii | House Property | | | | | |
| | | | iii | Business or Profession | | | | | |
| | | | iv | Capital Gains | | | | | |
| | | | v | Other sources | | | | | |
| | | | | Total | | | | | |

***NOTE ►*** *Please refer to the instructions for filling out this schedule.*

**Schedule TR** Summary of tax relief claimed for taxes paid outside India

| | | | | | |
|---|---|---|---|---|---|
| 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 | |

***NOTE ►*** *Please refer to the instructions for filling out this schedule.*

**Schedule FA** Details of Foreign Assets and Income from any source outside India

DETAILS OF FOREIGN ASSETS

**A** Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year

| Sl No | Country Name and Code | Name and Address of the Bank | Account holder name | Status- Owner/ Beneficial owner/ Beneficiary | Account Number | Account opening date | Peak Balance During the Year *(in rupees)* | Interest accrued in the account | Interest taxable and offered in this return | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| (i) | | | | | | | | | | | |
| (ii) | | | | | | | | | | | |

**B** Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

| Sl No | Country | Nature of | Name and | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name and code | entity | Address of the Entity | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | (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 previous year

| Sl No | Country Name and 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) | (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 previous year

| Sl No | Country Name and 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) | (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 previous year 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 | 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) | (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

| Sl No | Country Name and code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | (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 and, (ii) income under the head business or profession

| Sl No | Country Name and 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) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (i) | | | | | | | | |
| (ii) | | | | | | | | |

**NOTE ►** *Please refer to instructions for filling out this schedule. 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**

| | |
|---|---|
| Name of the spouse | |
| PAN of the spouse | |

| | Heads of Income | Income received 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 | Business or profession | | | | |
| 3 | Capital gains | | | | |
| 4 | Other sources | | | | |
| 5 | Total | | | | |

**Schedule AL** **Asset and Liability at the end of the year (applicable in a case where total income exceeds Rs.50 lakh)**

DETAILS OF ASSETS AND LIABILITIES

| A | Details of immovable asset | | |
|---|---|---|---|
| Sl. No. | Description | Address | Amount (cost) in Rs. |
| (1) | (2) | (3) | (4) |
| (i) | | | |
| (ii) | | | |

| B | Details of movable asset | | |
|---|---|---|---|
| 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 asset | | 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 | Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof | | |
|---|---|---|---|
| Sl. No. | Name and address of the firm(s)/ AOP(s) | PAN of the firm/ AOP | Assessee's investment in the firm/ AOP on cost basis |
| (1) | (2) | (3) | (4) |
| (i) | | | |
| (ii) | | | |
| D | Liability in relation to Assets at (A + B + C) | | |

***NOTE ►*** *Please refer to instructions for filling out this schedule.*