

INDIAN INCOME TAX RETURN FOR PRESUMPTIVE INCOME FROM BUSINESS & PROFESSION

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

Assessment Year

2	0	1	8	-	1	9
---	---	---	---	---	---	---

(A1) First Name		(A2) Middle Name		(A3) Last Name		(A4) Permanent Account Number	
(A5) Date of Birth/Formation (DD/MM/YYYY)		(A6) Income Tax Ward/Circle		(A7) Flat/Door/Building			
(A8) Name of Premises/ Building/ Village				(A9) Road/Street		(A10) Area/locality	
(A11) Town/City/District		(A12) State & Country		(A13) Pin code/Zip code			
(A14) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)						(A15) Status	
						Individual ☐ HUF ☐ Firm (other than LLP) ☐	
(A16) Mobile No.1 /Residential/Office Phone Number with STD code				(A17) Mobile No. 2		(A18) Email Address	
(A19) Fill only one- Tax Refundable ☐ Tax Payable ☐ Nil Tax Balance ☐							
(A20) Fill only one-- ☐ Resident ☐ Non-Resident ☐ Resident but Not Ordinarily Resident							
(A21) Fill only one: Filed- ☐ On or before due date -139(1), ☐ After due date -139(4), ☐ Revised Return-139(5) or In response to notice ☐ 139(9)-Defective ☐ 142(1) ☐ 148 ☐ 153A/153C or ☐ u/s 119(2)(b)							
(A22) Whether Person governed by Portuguese Civil Code under Section 5A ☐							
(A23) If A22 is applicable, PAN of the Spouse							
(A24) If revised/defective, then enter Receipt No and Date of filing of original return (DD/MM/YYYY)				DD/MM/YYYY			
(A25) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C, enter the date of such notice				DD / MM / YYYY			

PART B GROSS TOTAL INCOME Whole- Rupee(₹) only

B1	Income from Business & Profession NOTE-Enter value from E8 of Schedule BP	B1	
SALARY / PENSION	i Salary (excluding all allowances, perquisites and profit in lieu of salary)	i	
	ii Allowances not exempt	ii	
	iii Value of perquisites	iii	
	iv Profit in lieu of salary	iv	
	v Deductions u/s 16	v	
	vi Income chargeable under the head 'Salaries' (i + ii + iii + iv - v) (NOTE- Ensure to Fill "Sch TDS1" given in Page 5)	B2	
B3	Tick applicable option Self Occupied ☐ Let Out ☐ If let out, furnish details below -		
HOUSE PROPERTY	i Gross rent received/ receivable/ lettable value	i	
	ii Tax paid to local authorities	ii	
	iii Annual Value (i - ii)	iii	
	iv 30% of Annual Value	iv	
	v Interest payable on borrowed capital	v	
	vi Income chargeable under the head 'House Property' (iii - iv - v) (If loss, put the figure in negative)	B3 ()	
B4	Income from Other Sources NOTE- Ensure to Fill "Sch TDS2" given in Page 5	B4 ()	
B5	Gross Total Income (B1+B2+B3+B4)	B5 ()	

FOR OFFICE USE ONLY

STAMP RECEIPT NO.
HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

PAN--

--	--	--	--	--	--	--	--	--	--

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for limits on Amount of Deductions as per “Income Tax Act”)

C1	80C		C2	80CCC		C3	80CCD (1)		
C4	80CCD(1B)		C5	80CCD(2)		C6	80CCG		
C7	80D		C8	80DD		C9	80DDB		
C10	80E		C11	80EE		C12	80G		
C13	80GG		C14	80GGC		C15	80QGB		
C16	80RRB		C17	80TTA		C18	80U		
C19	Total deductions (Add items C1 to C18)								C19
C20	Taxable Total Income (B5 - C19)								C20

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	Tax payable on total income (C20)	D1	
D2	Rebate on 87A	D2	
D3	Tax payable after Rebate (D1-D2)	D3	
D4	Surcharge if applicable	D4	
D5	Cess on (D3+D4)	D5	
D6	Total Tax, Surcharge and Cess (D3+D4+D5)	D6	
D7	Relief u/s 89	D7	
D8	Balance Tax after Relief (D6-D7)	D8	
D9	Total Interest u/s 234A	D9	
D10	Total Interest u/s 234B	D10	
D11	Total Interest u/s 234C	D11	
D12	Fee u/s 234F	D12	
D13	Total Tax, Fee and Interest(D8+D9+D10+D11+D12)	D13	
D14	Total Advance Tax Paid	D14	
D15	Total Self-Assessment Tax Paid	D15	
D16	Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 7 of Schedule-TDS2)	D16	
D17	Total TCS Collected (total of column (5) of Schedule-TCS)	D17	
D18	Total Taxes Paid (D14+D15+D16+D17)	D18	
D19	Amount payable (D13- D18, If D13> D18)	D19	
D20	Refund (D18 – D13, If D18 > D13)	D20	
D21	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5)	D21	

BANK ACCOUNT

D22	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)			
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number (IBAN in case of foreign Bank Accounts)
	i			
	ii			

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction)

Place:

Sign here ➔

Date :

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		

PAN--

--	--	--	--	--	--	--	--	--	--

NATURE OF BUSINESS OR PROFESSION IF MORE THAN ONE BUSINESS INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS			
S.No.	Code	Name of the Business	Description
(i)			
(ii)			
(iii)			

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION				
COMPUTATION OF PRESUMPTIVE INCOME UNDER 44AD				
E1	Gross Turnover or Gross Receipts			
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	E1a	
	b	Any other mode	E1b	
E2	Presumptive Income under section 44AD			
	a	6% of E1a	E2a	
	b	8% of E1b	E2b	
	c	Total (a + b)	E2c	
NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form				
COMPUTATION OF PRESUMPTIVE INCOME UNDER 44ADA (PROFESSION)				
E3	Gross Receipts			E3
E4	Presumptive Income under section 44ADA (50% of E3) NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form			E4
COMPUTATION OF PRESUMPTIVE INCOME UNDER 44AE				
E5	Presumptive Income from Goods Carriage under section 44AE NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then the regular ITR 3/5 form has to be filled and not this form			E5
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms			E6
E7	Presumptive Income u/s 44AE (E5-E6)			E7
E8	Income chargeable under Business or Profession (E2c+E4+E7)			E8
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST				
E9	GST No.			E9
E10	Amount of turnover/Gross receipt as per the GST return filed			E10
FINANCIAL PARTICULARS OF THE BUSINESS				
NOTE—For E11 to E25 furnish the information as on 31 st day of March, 2018				
E11	Partners/ Members own capital			E11
E12	Secured loans			E12
E13	Unsecured loans			E13
E14	Advances			E14
E15	Sundry creditors			E15
E16	Other liabilities			E16
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)			E17
E18	Fixed assets			E18
E19	Inventories			E19
E20	Sundry debtors			E20
E21	Balance with banks			E21
E22	Cash-in-hand			E22
E23	Loans and advances			E23
E24	Other assets			E24
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)			E25
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)				

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.

PAN--

--	--	--	--	--	--	--	--	--	--

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR Code						Date of Deposit (DD/MM/YYYY)						Challan No.						Tax paid					
	Col (1)						Col (2)						Col (3)						Col (4)					
R1																								
R2																								
R3																								
R4																								
R5																								
NOTE ►	Enter the totals of Advance tax and Self-Assessment tax in D13 & D14																							

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]

Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS.	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)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
i						
ii						
NOTE ►	Please enter total of column (5) of Schedule-TCS in D16					

SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				
NOTE ►	Enter the total of column 4 of Schedule-TDS1 and column 7 of Schedule-TDS2 in D15			

Schedule TDS2 Details of Tax Deducted at Source on Income Other than Salary [As per Form 16 A issued or Form 26QC furnished by Deductor(s)]

	TAN of the Deductor/PAN of the buyer/Tenant	Name of the Deductor/Buyer/Tenant	Unique TDS Certificate Number	Year of tax deduction	Details of Receipt as mentioned in Form 26AS	Tax Deducted			TDS credit out of (6) or (7) being claimed this year			
						in own hands	in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		in own hands	in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)		Col (8)	Col (9)		
							Income	TDS	PAN of spouse/other person	Income	TDS	PAN of spouse/other person
T1												
T2												
T3												
T4												
NOTE ►	Please enter total of column 4 of Schedule-TDS1 and column 7 of Schedule-TDS2 in D15											

PAN--

--	--	--	--	--	--	--	--	--	--

Supplementary Schedule TDS 1(to be used only after exhausting item S1-S3 of Schedule TDS1 in main form etc.)				
	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S4				
S5				
S6				
S7				
S8				
S9				
S10				
S11				
S12				
S13				
S14				
S15				
S16				
S17				
S18				
S19				
S20				
S21				
S22				
S23				
S24				
S25				
S26				
S27				
S28				
S29				
S30				

PAN--

--	--	--	--	--	--	--	--	--	--

Supplementary Schedule TDS 2(to be used only after exhausting item T1-T4 of Schedule TDS2 in main form etc)							
	TAN of the deductor	Name of the Deductor	Unique TDS Certificate Number	Deducted Year	Tax Deducted	Amount out of (6) claimed this Year	If A23 is applicable, amount claimed in the hands of spouse
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)
T5							
T6							
T7							
T8							
T9							
T10							
T11							
T12							
T13							
T14							
T15							
T16							
T17							
T18							
T19							
T20							
T21							
T22							
T23							
T24							
T25							
T26							
T27							
T28							
T29							
T30							
T31							

PAN--

--	--	--	--	--	--	--	--	--	--

Supplementary Schedule IT (to be used only after exhausting item R1-R5 of Schedule IT in main form etc)

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R6				
R7				
R8				
R9				
R10				
R11				
R12				
R13				
R14				
R15				
R16				
R17				
R18				
R19				
R20				
R21				
R22				
R23				
R24				
R25				
R26				
R27				
R28				
R29				
R30				
R31				
R32				

PAN-

--	--	--	--	--	--	--	--	--	--

Supplementary Schedule TCS (to be used only after exhausting item U1-U5 of Schedule TCS in main form etc)					
	Tax Collection Account Number	Name of the Collector	Total Collected	Amount out of (3) claimed this Year	If A23 is applicable amount claimed in the hands of spouse
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
U4					
U5					
U6					
U7					
U8					
U9					
U10					
U11					
U12					
U13					
U14					
U15					
U16					
U17					
U18					
U19					
U20					
U21					
U22					
U23					
U24					
U25					
U26					
U27					
U28					
U29					
U30					