

Which ITR form to fill?

ITR 1 (Sahaj)

For residents individual/
HUF with income upto Rs
50 lakhs from:

- Salary/Pension
- One house property
- Deposits or Other sources

Cannot use if you:

- Have invested in unlisted shares
- Are a director in a company
- Have agricultural income more than Rs 5000/-
- Have foreign assets or income outside India
- Have brought forward loss or loss to carry over

ITR 2

For individual/ HUF with:

- All income from ITR 1 > 50 lakhs
- More than one house property
- Foreign Income/ Foreign Assets
- If you are director in a company
- Lotteries, capital gains, etc.
- If you have unlisted equity shares

Cannot use if you:

- Are a free lancer
- Run a business
- Are self-practising lawyer, CA, doctor, etc.

ITR 3

**For individual/
HUF with:**

- Any income under ITR 2
- One who owns a business, freelancers, self-practising CA, lawyer, doctor, teacher, etc

ITR 4 (Sugam)

**For individual/
HUF with:**

- Any income under ITR 1 and presumptive income below Rs 2 crore from business or profession

Cannot file if you:

- Are a director in a company
- Have brought forward loss or loss to carry forward
- Own unlisted shares