



Difference between ITR 1 and ITR 2

ITR form to be used	Status	Salaried	House Property	Capital Gains	Interest from FD/ SB and Dividends	Agricultural Income	Foreign Assets / Foreign Income	Carry Forward of Loss
ITR 1	Yes, Only if Resident Individual	Yes	Yes, Only if 1 house Property	Yes, If there is no capital gains	Yes	Yes, If Income less than Rs.5000	Only if there is no income, then can be filed	Cannot be used if Loss to be carried forward
ITR 2	Resident Individual / Salaried NRI	Yes	Yes, More than one property	Yes, If there is capital gains	Yes	Yes, If Income more than Rs.5000	Yes, if there are income from Foreign assets	Yes, can be used

ITR 1 is for a resident individual whose total income for the last financial year (2021 – 22) under the below headings:



Income from Salary/ Pension



Income from One House Property



Total Income to be less than Rs. 50 Lakhs



Agricultural income up to Rs.5000