

**General Instructions**

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-1 for the Assessment Year 2019-20 relating to the Financial Year 2018-19. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

**1. Assessment Year for which this Return Form is applicable**

This Return Form is applicable for assessment year 2019-20 only, i.e., it relates to income earned during the Financial Year 2018-19.

**2. Who is eligible to use this Return Form**

This Return Form is to be used by an individual who is a resident other than not ordinarily resident, whose total income for the assessment year 2019-20 does not exceed Rs. 50 lakh and who has income under the following heads:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property; or
- (c) Income from Other Sources.

**NOTE:**

Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

**3. Who is not eligible to use this Return Form**

**A.** This Return Form should not be used by an individual who –

- (a) is a Director in a company;
- (b) has held any unlisted equity shares at any time during the previous year;
- (c) has any asset (including financial interest in any entity) located outside India;
- (d) has signing authority in any account located outside India; or
- (e) has income from any source outside India.

**B.** This return form also cannot be used by an individual who has any income of the following nature during the previous year:-

- (a) Profits and gains from business and professions;
- (b) Capital gains;
- (c) Income from more than one house property;
- (d) Income under the head other sources which is of following nature:-
  - (i) winnings from lottery;
  - (ii) activity of owning and maintaining race horses;

- (iii) income taxable at special rates under section 115BBDA or section 115BBE;
- (e) income to be apportioned in accordance with provisions of section 5A; or
- (f) agricultural income in excess of ₹5,000.

**C.** Further, this return form also cannot be used by an individual who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-

- (a) any brought forward loss or loss to be carried forward under the head 'Income from house property';
- (b) loss under the head 'Income from other sources';
- (c) any claim of relief under section 90 and/or section 91;
- (d) any claim of deduction under section 57, other than deduction under clause (iia) thereof (*relating to family pension*); or
- (e) any claim of credit of tax deducted at source in the hands of any other person.

#### **4. Annexure-less Return Form**

No document (including TDS certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

#### **5. Manner of filing this Return Form**

This Return Form can be filed with the Income-tax Department in any of the following ways,-

- (A) electronically on the e-filing web portal of Income-tax Department ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) and verified in any one of the following manner –
  - (i) digitally signing the verification part, or
  - (ii) authenticating by way of electronic verification code (EVC), or
  - (iii) by sending duly signed paper Form ITR-V (Acknowledgment) by post to CPC at the following address –  
“Post Bag No. 1, Electronic City Office,  
Bengaluru— 560500,  
Karnataka”.The Form ITR-V should reach within 120 days from the date of e-filing the return.
- (B) in paper form, at the designated offices of Income-tax Department, along with duly signed Form ITR-V. This mode of furnishing return is permissible only in case of super senior citizens (*i.e. an individual of the age of 80 years or more at any time during the previous year*).

## 6. Filling out the acknowledgment

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in paper form, the acknowledgment/ ITR-V should be duly filled.

## 7. Obligation to file return

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income-tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act. The maximum amount which is not chargeable to income tax for Assessment Year 2019-20, in case of different categories of individuals, is as under:-

Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2018-19	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2018-19	5,00,000

## Item by Item Instructions to fill up the Return Form

### Part- A – General Information

Field Name		Instruction
PAN		Enter the PAN as in PAN card
Name		Enter the full Name as per PAN card
Date of Birth		Enter the Date of Birth as per the PAN card
Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits)		Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
Mobile Number		Enter the PAN holder's mobile number. This will be used for official communication with the PAN holder.
Email Address		Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Address	Flat/ Door/ Block No.	Enter the Flat or House Number
	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
	Area/ Locality	Enter the name of area or locality in which the house is situated

	<b>Town/ City/ District</b>	Enter the name of town or City or District in which the house is situated
	<b>State</b>	Select the name of State from the dropdown
	<b>Country</b>	Enter the name of Country as India
	<b>PIN Code</b>	Enter the PIN Code of the Post Office
	<b>Nature of Employment</b>	Please tick the applicable check box- (a) If you are a Government Employee, tick 'Govt' (b) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'PSU' (c) If you are drawing pension, tick 'Pensioners' (d) If you are an employee of Private Sector concern, tick 'Others'
	<b>Filed u/s</b>	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'
	<b>Or Filed in response to notice u/s</b>	In case the return is being filed in response to a statutory notice, please tick the applicable check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)' (c) If filed in response to notice under section 148, tick '148' (d) If filed in response to notice under section 153A, tick '153A' (e) If filed in response to notice under section 153C, tick '153C'.
	<b>If revised/defective, enter Receipt No. and Date of filing original return</b>	If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
	<b>If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number &amp; Date of such Notice or Order</b>	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number and date of the relevant statutory Notice or condonation order.

### **Part- B – Gross Total Income**

<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>Income from salary/pension</b>		
<b>B1(i)</b>	<b>Gross Salary (ia + ib + ic)</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.

<b>B1(i)(a)</b>	<b>Salary as per section 17(1)</b>	Please enter the Salary as per Part B of Form 16
<b>B1(i)(b)</b>	<b>Value of perquisites as per section 17(2)</b>	Please enter the Value of perquisites as per Part B of Form 16
<b>B1(i)(c)</b>	<b>Profits in lieu of salary as per section 17(3)</b>	Please enter the Profits in lieu of salary as per Part B of Form 16
<b>B1(ii)</b>	<b>Less allowances to the extent exempt u/s 10</b>  <i>List of allowances (to be provided in drop down)</i>	Please select the allowances from the drop down ( <i>as per list</i> ) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
		Sec 10(5)- Leave Travel concession/assistance
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement
		Sec 10(10B)(i)- Retrenchment Compensation received in respect of schemes not approved
		Sec 10(10B)(ii)- Retrenchment Compensation received in respect of approved scheme
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- House rent allowance
		Sec 10(14)(i)- Prescribed allowances or benefits specifically granted to meet expenses incurred in performance of duties of office or employment
		Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate for increased cost of living.
Any Other - In case of any other allowances enter the details in a text box provided.		
<b>B1(iii)</b>	<b>Net Salary (i – ii)</b>	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B1(ii)] from the Gross Salary [B1(i)]

<b>B1(iv)</b>	<b>Deductions u/s 16 (iva + ivb + ivc)</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
<b>B1(iv)(a)</b>	<b>Standard Deduction u/s 16(ia)</b>	Please enter the Standard Deduction admissible u/s 16(ia) (as per Part B of Form 16)
<b>B1(iv)(b)</b>	<b>Entertainment allowance u/s 16(ii)</b>	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16)
<b>B1(iv)(c)</b>	<b>Professional tax u/s 16(iii)</b>	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16)
<b>B1(v)</b>	<b>Income chargeable under the Head 'Salaries' (iii - iv)</b>	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B1(iv)] against the Net Salary [B1(iii)]
<b>Income from house property</b>		
<b>B2</b>	<b>Type of House Property</b>	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
<b>B2(i)</b>	<b>Gross rent received/ receivable/ lettable value during the year</b>	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
<b>B2(ii)</b>	<b>Tax paid to local authorities</b>	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
<b>B2(iii)</b>	<b>Annual Value (i – ii)</b>	This is an auto-populated field representing the amount of Gross rent [B2(i)] as reduced by Tax paid to local authorities [B2(ii)].
<b>B2(iv)</b>	<b>30% of Annual Value</b>	Please enter 30% of Annual Value so arrived at.
<b>B2(v)</b>	<b>Interest payable on borrowed capital</b>	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital.

		In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.
<b>B2(vi)</b>	<b>Arrears/Unrealized Rent received during the year Less 30%</b>	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
<b>B2(vii)</b>	<b>Income chargeable under the head 'House Property' (iii – iv – v) + vi</b>	<p>This is an auto-populated field which represents the income chargeable under the head 'House Property'.</p> <p>The same is computed as Annual Value [B2(iii)] less Standard deduction [B2(iv)] less Interest payable on borrowed capital [B2(v)], including the arrears/unrealized rent, if any [B2(vi)].</p> <p>If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh.</p> <p>In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-1 (Sahaj).</p>
<b>Income from other Sources</b>		
<b>B3</b>	<b>Income from other Sources</b>	<p>Please select the nature of income from the drop down (as per list given below) and enter the amount of income.</p> <p>In case multiple items of income are to be reported, please enter details of each income as separate line item.</p> <p><u>List of category of income:-</u></p> <p>(a) Interest from Savings Bank Account  (b) Interest from Deposit (Bank/Post Office/ Cooperative Society)  (c) Interest from Income Tax Refund  (d) Family pension  (e) Any Other - In case of any other income enter the details in a text box provided.</p>
	<b>Less: Deduction u/s 57(iia) (In case of family pension only)</b>	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the

		<i>amount of family pension received, or rupees fifteen thousand, whichever is less].</i>
<b>B4</b>	<b>Gross Total Income (B1+B2+B3) (If loss, put the figure in negative)</b>	This is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)], 'House Property' [B2(vii)] and 'Income from Other Sources' (B3).

### Part- C – Deductions and Taxable Total Income

**In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-**

<b>Section</b>	<b>Nature of deduction</b>	<b>Instruction</b>
<b>80C</b>	<b>Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.</b>	<p>Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p>
<b>80CCC</b>	<b>Deduction in respect of contribution to certain Pension Funds</b>	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
<b>80CCD(1)</b>	<b>Deduction in respect of contribution to pension scheme of Central Government</b>	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
<b>80CCD(1B)</b>	<b>Deduction in respect of contribution to pension scheme of Central Government</b>	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition</p>



		that no claim should have been made under sub-section (1) in respect of the same amount.																																									
<b>80CCD(2)</b>	<b>Deduction in respect of contribution of employer to pension scheme of Central Government</b>	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary.																																									
<b>80CCG</b>	<b>Deduction in respect of investment made under an equity savings scheme</b>	Please enter the amount of investment made in listed equity shares or listed units of an equity oriented fund, notified as Equity Saving Scheme, which is eligible for deduction under section 80CCG.  The amount eligible is 50% of the investment made, subject to maximum limit of Rs 50,000/- and further conditions specified therein.																																									
<b>80D</b>	<b>Deduction in respect of health insurance premia</b>	Please select the claim of medical expenditure or health insurance premium from the drop down and enter the actual amount paid during the year. In case of multiple claims, details of each claim should be provided as a separate line item.  The eligible amount of deduction u/s 80D in various cases, is subject to maximum limit as given below:-																																									
		<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">Case-1</th> <th colspan="2">Case-2</th> <th colspan="2">Case-3</th> </tr> <tr> <th>Self &amp; Family (no one of them is a senior citizen)</th> <th>Parents (no one of them is a senior citizen)</th> <th>Self &amp; Family (no one of them is a senior citizen)</th> <th>Parents (atleast one of them is a senior citizen)</th> <th>Self &amp; Family (atleast one of them is a senior citizen)</th> <th>Parents (atleast one of them is a senior citizen)</th> </tr> </thead> <tbody> <tr> <td>Medical Insurance, etc.*</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Medical Expenditure**</td> <td>--</td> <td>--</td> <td>--</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Maximum deduction allowable</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>50,000</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>Aggregate amount of deduction allowable u/s 80D</td> <td colspan="2"><b>50,000</b></td> <td colspan="2"><b>75,000</b></td> <td colspan="2"><b>1,00,000</b></td> </tr> </tbody> </table>	Particulars	Case-1		Case-2		Case-3		Self & Family (no one of them is a senior citizen)	Parents (no one of them is a senior citizen)	Self & Family (no one of them is a senior citizen)	Parents (atleast one of them is a senior citizen)	Self & Family (atleast one of them is a senior citizen)	Parents (atleast one of them is a senior citizen)	Medical Insurance, etc.*	25,000	25,000	25,000	50,000	50,000	50,000	Medical Expenditure**	--	--	--	50,000	50,000	50,000	Maximum deduction allowable	25,000	25,000	25,000	50,000	50,000	50,000	Aggregate amount of deduction allowable u/s 80D	<b>50,000</b>		<b>75,000</b>		<b>1,00,000</b>	
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* Includes (i) contribution to the Central Government Health Scheme/notified scheme for self & family; and (ii) amount paid for preventive health check-up up to Rs.5,000/-.																																											
** Allowable only if no amount is paid for medical insurance.																																											
<u>Note 1:</u> The payment for preventive health check-up can only be made in cash, other payments must be made by non-cash mode.																																											
<u>Note 2:</u> Finance Act, 2018 amended section 80D of																																											

		<p>the Act to provide that in case of single premium health insurance policy having cover of more than one year, the deduction shall be allowed on proportionate basis for the number of years for which health insurance cover is provided, subject to the monetary limits specified above.</p> <p>Here</p> <p>i) "family" means the spouse and dependent children of the employee.</p> <p>ii) "Senior citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year.</p>
<b>80DD</b>	<b>Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability</b>	<p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> <li>1. Dependent person with disability</li> <li>2. Dependent person with severe disability</li> </ol> <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p>
<b>80DDB</b>	<b>Deduction in respect of medical treatment etc.</b>	<p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount.</p> <ol style="list-style-type: none"> <li>1. Self or Dependent</li> <li>2. Senior Citizen - Self or Dependent</li> </ol> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000.</p>
<b>80E</b>	<b>Deduction in respect of interest on loan taken for higher education</b>	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E.</p>
<b>80EE</b>	<b>Deduction in respect of interest on loan taken for residential house property</b>	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/ 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p>

<b>80G</b>	<b>Deduction in respect of donations to certain funds, charitable institutions, etc.</b>	<p>Please enter the details of amount of donations made during the year to charitable institutions or specified funds, in the respective table given in the drop down list:</p> <p><u>Table A:</u> Donations entitled for 100% deduction without qualifying limit</p> <p><u>Table B:</u> Donations entitled for 50% deduction without qualifying limit</p> <p><u>Table C:</u> Donations entitled for 100% deduction subject to qualifying limit</p> <p><u>Table D:</u> Donations entitled for 50% deduction subject to qualifying limit</p>
<b>80GG</b>	<b>Deduction in respect of rents paid</b>	<p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p>
<b>80GGA</b>	<b>Deduction in respect of certain donations for scientific research or rural development</b>	<p>Please enter the amount of donation made during the year to a research association, university, college or other institution, public sector company, local authority or an approved association or institution for carrying out scientific research, or research in social science or statistical research or implementation of rural development programme or carrying out any eligible project or scheme, which is eligible for deduction u/s 80GGA.</p>
<b>80GGC</b>	<b>Deduction in respect of contributions given by any person to Political parties</b>	<p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed by way of cash.</p>
<b>80TTA</b>	<b>Deduction in respect of interest on deposits in savings account</b>	<p>Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.</p>
<b>80TTB</b>	<b>Deduction in respect of interest on deposits in case of senior citizens</b>	<p>This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p>

80U	<b>Deduction in case of a person with disability</b>	<p>This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.</p> <p>If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:</p> <ol style="list-style-type: none"> <li>1. Self with Disability - ₹ 75,000</li> <li>2. Self with Severe disability - ₹ 1,25,000</li> </ol>
Field No.	Field Name	Instruction
C1	<b>Total deductions</b>	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C2	<b>Total Income (B4-C1)</b>	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B4] reduced by claim of total deductions [C1].
	<b>Exempt income (For reporting Purposes)</b>	<p>Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-1 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p>
	List of other types of exempt income ( <i>drop down to be provided</i> )	Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.
		Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)
		Sec 10(11)- Statutory Provident Fund received
		Sec 10(12)- Recognized Provident Fund received
		Sec 10(12A)- Proceeds from National Pension System on closure or opting out upto forty per cent of total sum payable
		Sec 10(12B)- Partial withdrawals from National Pension System upto twenty five per cent of employees contribution
		Sec 10(13)- Approved superannuation fund received
		Sec 10(16)- Scholarships granted to meet the cost of education
		Sec 10(17)- Allowance MP/ MLA/ MLC
		Sec 10(17A)- Award instituted by Government
		Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award Defense Medical Disability

	Pension
	Sec 10(19)- Armed Forces Family pension in case of death during operational duty
	Sec 10(26)- Any income as referred to in section 10(26)
	Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
	Sec 10(34)- (Exempted Dividend Income)
	Sec 10(35)- Income from units of a mutual funds, units from administrator of specified undertaking, units from specified company
	Any Other- In case of any other exempt income enter the details in a text box provided.

### **Part- D – Computation of Tax Payable**

<b>Field No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>D1</b>	<b>Tax payable on total income</b>	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
<b>D2</b>	<b>Rebate u/s 87A</b>	If you are a resident individual, whose total income does not exceed ₹3,50,000, you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable, or ₹2,500, whichever is less.
<b>D3</b>	<b>Tax after Rebate</b>	Please enter the tax payable after claiming rebate (D1 – D2).
<b>D4</b>	<b>Health and Education Cess @4%</b>	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
<b>D5</b>	<b>Total Tax &amp; Cess</b>	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
<b>D6</b>	<b>Relief u/s 89(1)</b>	Please enter the amount of tax relief admissible u/s 89(1), computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
<b>D7</b>	<b>Interest u/s 234A</b>	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
<b>D8</b>	<b>Interest u/s 234B</b>	Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B.
<b>D9</b>	<b>Interest u/s 234C</b>	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C.
<b>D10</b>	<b>Fee u/s 234F</b>	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
<b>D11</b>	<b>Total Tax, Fee and Interest</b>	Please compute the total sum payable towards

		tax, fee and interest after claiming relief. (D5+D7+D8+D9+D10-D6)
<b>D12</b>	<b>Total Taxes Paid</b>	Please enter the amount of total tax paid by way of advance tax, self-assessment tax, TDS and TCS. Please fill up Schedule-IT and Schedule-TDS as applicable.
<b>D13</b>	<b>Amount payable (D11–D12) (if D11 &gt; D12)</b>	Please compute the net amount payable, if any, after claiming credit of taxes paid (D11-D12)
<b>D14</b>	<b>Refund (D12 – D11) (if D12 &gt; D11)</b>	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D12-D11).

### **Part- E – Other Information (details of all bank accounts in India)**

Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.

<b>Field Name</b>	<b>Instruction</b>
<b>IFS Code of the bank</b>	Please enter the IFS Code of the Bank (11 digits)
<b>Name of the Bank</b>	Please enter name of the Bank
<b>Account Number</b>	Please enter account number of the Bank

### **Schedule-IT: Details of Advance/Self-assessment tax payments**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>1</b>	<b>BSR Code</b>	Please enter the seven digit BSR code of Bank at which tax was deposited.
<b>2</b>	<b>Date of Deposit</b>	Please enter date on which tax was deposited in DD/MM/YYYY format.
<b>3</b>	<b>Serial Number of Challan</b>	Please enter the Serial Number of Challan.
<b>4</b>	<b>Tax paid</b>	Please enter the tax amount deposited.

### **Schedule-TDS: Details of TDS/TCS**

<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>1</b>	<b>TAN of Deductor/ Collector or PAN of the Tenant</b>	Please enter the TAN of the Deductor/ Collector. In case tax has been deducted by the tenant, provide the PAN of the Tenant.
<b>2</b>	<b>Name of the Deductor/ Collector/ Tenant</b>	Please enter the name of the Deductor/ Collector/ Tenant.
<b>3</b>	<b>Gross payment/ receipt which is subject to tax deduction/ collection</b>	Please enter the gross amount of payment or receipt in respect of which tax has been deducted or collected at source.
<b>4</b>	<b>Year of tax deduction/ collection</b>	Please enter the year in which tax has been deducted or collected at source.

<b>5</b>	<b>Tax Deducted/ collected</b>	Please enter the amount of tax which has been deducted or collected at source.
<b>6</b>	<b>TDS/TCS credit out of (5) claimed this Year</b>	Please enter the amount of TDS deducted or TCS collected, for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

**Verification:**

In verification part, please enter the name, father's name and PAN of the person who is filing the return. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

**TRP Details**

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

**Tax Computation Table**

(A) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2018-19) -

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(B) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2018-19 -

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(C) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2018-19 -

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

**Paper return**

In case of paper returns the information in certain columns which is being auto-populated, has to be computed and furnished by the taxpayer manually.