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Income Tax Department, Government of India

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<https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable> > Tax payer Hindu Undivided Family (HUF) for AY 2025-2026 (<https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable>)

Hindu Undivided Family (HUF) for AY 2025-2026

Returns and Forms Applicable for Hindu Undivided Family (HUF) for AY 2025-26

Disclaimer: The content on this page is only to give an overview and general guidance and is not exhaustive. For complete details and guidelines please refer Income Tax Act, Rules and Notifications.

1. ITR-2 - Applicable for Individual (Not eligible for ITR 1) and HUF

This return is applicable for Individual and Hindu Undivided Family (HUF)

Having income under any head other than Profits and Gains of Business or Profession

Who is not eligible for filing ITR-1 (applicable only for individual)

2. ITR-3 - Applicable for Individual and HUF

This return is applicable for Individual and Hindu Undivided Family (HUF)

Having income under the head Profits and Gains of Business or Profession

Who is not eligible for filing ITR-1, ITR-2 or ITR-4

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3. ITR-4 (SUGAM - Applicable for Individual, HUF and Firm (other than LLP))

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This return is applicable for an Individual or Hindu Undivided Family (HUF), who is Resident other than Not Ordinarily Resident or a Firm (other than LLP) which is a Resident having Total Income up to ₹ 50 lakh and having income from BUSINESS or Profession which is computed on a presumptive basis (u/s 44AD / 44ADA / 44AE) and income from any of the following sources:

| | | Other sources | | Capital gains Income u/s 112A up to Rs. 125000 |
|---------------------|--------------------------|--|---|---|
| Salary / Pension | One House Property | (Interest, Family Pension Dividend etc.) | Agricultural Income up to ₹ 5,000 | |

Note: 1

ITR-4 not applicable to a person who:

1. is a Director in a company
2. is a Director in a company
3. has short term capital gain
4. has Long-term capital gain u/s 112A exceeding Rs.1.25 lakhs
5. has held any unlisted equity shares at any time during the previous year.
6. has any asset (including financial interest in any entity) located outside India.
7. has signing authority in any account located outside India.
8. has income from any source outside India.
9. is a person in whose case payment or deduction of tax has been deferred on ESOP.
10. who has any brought forward loss or loss to be carried forward under any head of income.
11. has total income exceeding Rs. 50 lakhs.

Note:2

ITR-4 (Sugam) is not mandatory. It is a simplified return form to be used by an Assessee, at his option, if he is eligible to declare Profits and Gains from Business and Profession on presumptive basis u/s 44AD, 44ADA or 44AE.

Forms Applicable

1. Form 16A – Certificate u/s 203 of the Income Tax Act, 1961 for TDS on Income other than Salary



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Form 16A is a Tax Deducted at Source (TDS) certificate that denotes the amount of TDS, Nature of Payments and the TDS deposited with the Income Tax Department on Income other than Salary

2.

Form 26 AS

AIS (Annual Information Statement)

Provided by:

Income Tax
Department (It is
available on e-Filing
Portal:
Login > e-File >
Income Tax Return >
View Form 26AS)

**Details provided in
the form:**

Tax Deducted
/ Collected at Source.

Provided by:

Income Tax Department (It can be accessed
after logging on to Income Tax e-Filing portal)
Go to e-filing portal > login > AIS

Details provided in the form:

- Tax Deducted / Collected at Source
- SFT Information
- Payment of taxes
- Demand / Refund

Other information (like Pending/Completed
proceedings, GST Information, Information
received from foreign government etc)

3. Form 15G - Declaration by resident taxpayer (not being a Company or Firm) claiming certain receipts without deduction of tax



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Details provided in the form

Estimated Income for the FY

4. Form 67- Statement of Income from a country or specified territory outside India and Foreign Tax Credit

Submitted by
Details provided in the form

Taxpayer, to be furnished on or before due date specified for furnishing the ITRs u/s 139(1).

Income from a country or specified territory outside India and Foreign Tax Credit claimed.

5. Form 3CB-3CD
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Submitted by

Details provided in the form

| | |
|---|--|
| Taxpayer who is required to get his Accounts audited by an applicable Accountant u/s 44AB. | Report of Audit of Accounts (Form 3CB) and Statement of Particulars (Form 3CD) required to be furnished u/s 44AB of the Income Tax Act, 1961 |
| To be furnished one month before the due date for furnishing the return of income under sub-section (1) of section 139. | |

6. Form 3CEB

| Submitted by | Details provided in the form |
|---|--|
| Taxpayer who enters into an international transaction or specified domestic transaction is required to obtain a report from a chartered accountant u/s 92E. | Report from a Chartered Accountant containing details of all International Transaction(s) and Specified Domestic Transaction(s). |
| To be furnished one month before the due date for furnishing the return of income under sub-section (1) of section 139. | |

Tax Slabs for AY 2025-26***

- The Finance Act 2024 has amended the provisions of Section 115BAC w.e.f AY 2024-25 to make new tax regime the default tax regime for the assessee being an Individual, HUF, AOP (not being co-operative societies), BOI or Artificial Juridical Person. However, the eligible taxpayers have the option to opt out of default tax regime and choose to be taxed under old tax regime. The old tax regime refers to the system of income tax calculation and slabs that existed before the introduction of the new tax regime. In the old tax regime, taxpayers have the option to claim various tax deductions and exemptions. However, in default tax regime, tax rates are lower compared to old tax regime.

In "non-business cases", option to change the default tax regime can be exercised **anytime** (anytime after filing the ITR) by filing Form 10-IEA on or before the due date u/s 139(1) for furnishing the return of income (<https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable>). Register (<https://reportal.incometax.gov.in/iec/foservices/#/register-home>)



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- In case of eligible taxpayers having income from business and profession, if taxpayer wants to opt out of default tax regime, they have to furnish Form-10-IEA on or before the due date u/s 139(1) for furnishing the return of income (<https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable>). Also, for the purpose of withdrawal of such option i.e. re-entering into new tax regime shall also be done by way of furnishing Form No.10-IEA. **However, option to withdraw old tax regime and re-entering into default tax regime is available only in subsequent AY and is available only once in lifetime for eligible taxpayers having income from business and profession.**

- Tax rates for HUFs (resident or non-resident) during the previous year are as under:

| Old Tax Regime | | | Default Tax Regime u/s 115BAC (1A) | | |
|---------------------------|--|------------|------------------------------------|--|------------|
| Income Tax Slab | Income Tax Rate | *Surcharge | Income Tax Slab | Income Tax Rate | *Surcharge |
| Up to ₹ 2,50,000 | Nil | Nil | Up to ₹ 3,00,000 | Nil | Nil |
| ₹ 2,50,001 - ₹ 5,00,000** | 5% above ₹ 2,50,000 | Nil | ₹ 3,00,001 - ₹ 7,00,000** | 5% above ₹ 3,00,000 | Nil |
| ₹ 5,00,001 - ₹ 10,00,000 | ₹ 12,500 + 20% above ₹ 5,00,000 | Nil | ₹ 7,00,001 - ₹ 10,00,000 | ₹ 20,000 + 10% above ₹ 7,00,000 | Nil |
| ₹ 10,00,001- ₹ 50,00,000 | ₹ 1,12,500 + 30% above ₹ 10,00,000 | Nil | ₹ 10,00,001 - ₹ 12,00,000 | ₹ 50,000 + 15% above ₹ 10,00,000 | Nil |
| | | | | | |

| | | | |
|---|---------------------------|--|-------------------|
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| 50,00,001- | 1,12,500 | ₹ 12,00,001 | |
| Income Tax Department, Government of India | 30% | - ₹ | + 20% |
| 100,00,001- | above ₹ 10,00,000 | 15,00,000 | above ₹ 12,00,000 |
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|  | | | |
| (https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable) | ₹ 1,12,500 | ₹ 15,00,001- | Nil |
| 100,00,001- | + 30% 15% | ₹ 50,00,001- | 1,40,000 |
| ₹ 200,00,000 | above ₹ 10,00,000 | ₹ 50,00,000 | + 30% |
| | | | above ₹ 15,00,000 |
| ₹ 200,00,001- | ₹ 1,12,500 | ₹ 50,00,001- | 1,40,000 |
| ₹ 500,00,000 | + 30% 25% | ₹ 100,00,000 | + 30% 10% |
| Above ₹ 500,00,000 | above ₹ 10,00,000 | ₹ 200,00,000 | above ₹ 15,00,000 |
| | | | |
| ₹ 1,12,500 | ₹ 100,00,001- | ₹ 1,40,000 | |
| + 30% 37% | ₹ 200,00,000 | + 30% 15% | |
| Above ₹ 10,00,000 | | | |
| | | | |
| | | ₹ 1,40,000 | |
| | | + 30% 25% | |
| | | above ₹ 15,00,000 | |

***Note:** The enhanced surcharge of 25% & 37%, as the case may be, is not levied, from income chargeable to tax under sections 111A, 112, 112A and Dividend Income. Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%, except when the income is taxable under section 115A, 115AB, 115AC, 115ACA and 115E.

*****Note:** Health & Education cess @ 4% to be paid on the amount of income tax plus Surcharge (if any) in both the regimes.

Marginal relief can be claimed from surcharge if the amount of income earned exceeding ₹ 50 lakhs, ₹ 1 crore, ₹ 2 crore or ₹ 5 crores respectively as under:

| Net Income Range incometax.gov.in/iec/foservices/#/login | | Marginal Relief Register (https://eportal.incometax.gov.in/iec/foservices/#/register-home) |
|---|-----------------------------|---|
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| Exceeds 50 Lakh | Does not exceed (Rs.) | |
| | | (https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable) |
| 50 Lakh | 1 Crore | Amount payable as income tax and surcharge shall not exceed the total amount payable as income tax on total income of Rs 50 Lakh by more than the amount of income that exceeds Rs 50 Lakhs |
| 1 Crore | 2 Crore | Amount payable as income tax and surcharge shall not exceed the total amount payable as income-tax on total income of Rs. 1 crore by more than the amount of income that exceeds Rs. 1 crore |
| 2 Crore | 5 Crore | Amount payable as income tax and surcharge shall not exceed the total amount payable as income-tax on total income of Rs. 2 crore by more than the amount of income that exceeds Rs. 2 crore |
| 5 Crore | - | Amount payable as income tax and surcharge shall not exceed the total amount payable as income-tax on total income of Rs. 5 crore by more than the amount of income that exceeds Rs. 5 crore. |

Investments / Payments / Incomes on which a taxpayer can get tax benefit

Following deductions will be available to a taxpayer opting for the New Tax Regime u/s 115BAC (1A):

1. Section 24(b) – Deduction from Income from House Property on interest paid on housing loan:

| Nature of Property | Purpose of loan | Allowable (Maximum limit) | Details Required |
|--------------------|-----------------|---------------------------|------------------|
| | | | |

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Let Out

Construction
or purchase of
house
property

Actual value without any limit (But loss if any “loss arising from house property” cannot be set off against any other heads in schedule CYLA and cannot be carry forward to further years)

- from bank / other than bank
- Name of the bank / institution / person from whom the loan is taken
 - Loan Account Number.
 - Date of sanction of loan
 - Total Amount of loan
 - Loan outstanding as on last date of financial year
 - Interest on borrowed capital u/s 24(b)

2. Tax deductions specified under Chapter VI-A of the Income Tax Act

Chapter VI-A deductions will not be available to a HUF taxpayer opting for the New Tax Regime u/s 115 BAC.

B. Following deductions will be available to a taxpayer opting for the Old Tax Regime

1. **Section 24(b) – Deduction from Income from House Property on interest paid on housing loan & housing improvement loan.** In case of self- occupied property, the upper limit for deduction of interest paid on housing loan is ₹ 2 lakh. Interest on loan u/s 24(b) allowable is tabulated below:

| Nature of Property | When loan was taken | Purpose of loan | Allowable (Maximum limit) | Details Required |
|--------------------|---------------------|-----------------|---------------------------|------------------|
| | | | | |

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On or after



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1/04/1999

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On or after
1/04/1999

For Repairs of
house
property

₹ 2,00,000

Loan taken
from bank /
other than
bank

- Name of the
bank /
institution /
person from
whom the
loan is taken

- Loan
Account
Number.
- Date of
sanction of
loan
- Total
Amount of
loan
- Loan
outstanding
as on last
date of
financial year

- Interest on
borrowed
capital u/s
24(b)

Before
1/04/1999

Construction
or purchase of
house
property

₹ 30,000

Before
1/04/1999

For Repairs of
house
property

₹ 30,000

Let Out Any time

Construction
or purchase of
house
property

Actual
value
without
any limit

2. Tax deductions specified under Chapter VIA of the Income Tax Act

80C

Deduction towards payments
made to

- Life Insurance Premium
- Provident Fund
- Subscription to certain equity shares
- Tuition Fees
- National Savings Certificate,
- Housing Loan Principal
- Other various items

Combined deduction limit of
₹ 1,50,000

Details to be filled in ITR for
each eligible payment

- Policy number or document identification number
- Amount eligible for deduction u/s 80C

Note:

Taxpayers claiming deduction u/s 80 C, must provide the details as below:

- Amount eligible for deduction
- Policy number or Document identification Number

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Deduction towards payments made to Health Insurance Premium & Preventive

Health check up

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For members of
HUF (below 60
years)

Deduction limit is
₹ 25,000 & ₹ 5,000 for preventive
health check up, included in
above limit

For members of
HUF (above 60
years)

Deduction limit is
₹ 50,000 & ₹ 5,000 for preventive
health check up, included in
above limit

Deduction towards medical expenditure incurred on a Senior Citizen, if no premium is paid on health insurance coverage

Deduction limit is **₹ 50,000**

Note:

Taxpayers claiming deduction u/s 80 D, must provide the details as below:

- Name of the Insurer (Insurance Company)
- Policy Number
- Health Insurance amount

80DD

Deduction towards payments made towards Maintenance or Medical Treatment of a Disabled Dependant or paid / Deposited any amount under relevant approved scheme.

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Flat deduction of ₹ 75,000 available for a person with Disability irrespective of expense incurred.

The deduction is ₹ 1,25,000 if the person has Severe Disability (80% or more).

Note:

For claiming deduction u/s 80 DD below details need to be provided in ITR :

- Nature Of Disability
- Type of Disability
- Amount of Deduction
- Type of dependent – being “Member of HUF”
- PAN of the Dependent
- Aadhaar of the Dependent
- Acknowledgement no. of form 10 IA filed in case of autism, cerebral palsy, or multiple disabilities
- UDID number (if available)

80DDB

Deduction towards payments made towards Medical Treatment of Self or dependant for specified disease.

Deduction limit of ₹ 40,000 (₹1,00,000 if Senior Citizen)

80G

Deduction towards donations made to prescribed Funds, Charitable Institutions,
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Without any limit
(<https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable>)

100% deduction

50% deduction

Subject to qualifying limit

100% deduction

50% deduction

Note: No deduction shall be allowed under this Section in respect of donation made in cash exceeding ₹ 2,000/-

80GGA
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Deduction towards donations made for Scientific Research or Rural Development

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Donation are eligible for deduction under the below categories:

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- Scientific Research
- Social Science or Statistical Research

Association or Institution for

- Rural Development
- Conservation of Natural Resources or for Afforestation

PSU or Local Authority or an Association or Institution approved by the National Committee for carrying out any eligible project

Funds notified by Central Government for

- Afforestation
- Rural Development

National Urban Poverty Eradication Fund as setup and notified by Central Government

Note: No deduction shall be allowed under this Section in respect of donation made in cash exceeding ₹ 2,000/-

80GGC

Deduction towards
donations made to Political
Party or Electoral Trust

Deduction of total amount
paid through any mode
other than cash

80TTA

Deduction on interest received on
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 deposit in savings bank accounts
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₹ 10,000

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