

**e-Filing Anywhere Anytime**[Register \(<https://eportal.incometax.gov.in/iec/foservices/#/register-home>\)](https://eportal.incometax.gov.in/iec/foservices/#/register-home)

Income Tax Department, Government of India

# (/iec/foportal/)

[File ITR-1 \(Sahaj\) Online - FAQs > File ITR-1 \(Sahaj\) Online - FAQs](https://www.incometax.gov.in/iec/foportal/help/e-filing-itr1-form-sahaj-faq)  
(<https://www.incometax.gov.in/iec/foportal/help/e-filing-itr1-form-sahaj-faq>)

## File ITR-1 (Sahaj) Online - FAQs

### 1. What are the types of income that shall not form part of ITR 1 form?

Following are the types of income that shall not form part of ITR 1 form:-

- (a) Profits and gains from business and professions;
- (b) Short term Capital gains;
- (c) Long-term capital gain u/s 112A exceeding Rs.1.25 lakhs
- (d) Income from more than one house property;
- (e) 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;

- (f) Income to be apportioned in accordance with provisions of section 5A

### 2. Is it mandatory to define the nature of employment while filing of return??

Yes, it is mandatory to define the nature of employment while filing of return from the following: -

- (a) Central Government Employee
- (b) State Government Employee
- (c) Employee of Public Sector Enterprise (whether Central or State Government)
- (d) Pensioners (CG/SG/PSU/OTHER)
- (e) Employee of Private Sector concern
- (f) Not applicable (in case of family pension income)

### 3. Do I need to file any form if I wants to opt out or opt in of new Tax Regime in ITR 1 ?

No, you are not required to file any form for opting in or opting out of new tax regime in ITR-1. You can simply tick the "Opting out of new regime" in the ITR form without Register (<https://eportal.incometax.gov.in/iec/foservices/#/register-home>) the need to file ITR-V Anytime. Only those taxpayers who file ITR-3, ITR-4 or ITR-5 have to Submit Form 10-IEA if they have business income. Individuals and HUFs filing their returns in Form ITR-1 etc. are not required to submit Form 10-IEA.



INCOME TAX DEPARTMENT

GOVERNMENT OF INDIA

#### 4. What documents do I need to file ITR-1? (<https://www.incometax.gov.in/iec/foportal/help/e-filing-tr1-form-sahaj-faq>)

~~ec/foportal/help/e-filing-tr1-form-sahaj-faq~~ download AIS and keep copies of Form 16, house rent receipt (if applicable), investment payment, premium receipts (if applicable). However, ITRs are annexure-less forms, so you are not required to attach any document (like proof of investment, TDS certificates) along with your return (whether filed manually or electronically). However, you need to keep these documents for situations where they need to be produced before tax authorities such as assessment, inquiry, etc

#### 5. What precautions should I take while filing the return of income?

- Carefully select the tax regime.
- Download AIS and Form 26AS and check the actual TDS / TCS / tax paid. If you see any discrepancy, you should reconcile it with the Employer / Tax Deductor / Bank.
- Compile and carefully study the documents to be referred to when filing your ITR, like bank statement / passbook, interest certificates, receipts to claim exemptions or deductions, Form 16, Form 26AS (Annual Information Statement), investment proofs, etc.
- Ensure details like PAN, permanent address, contact details, bank account details, etc. are correct in the pre-filled data.
- Identify the correct return for you (from ITR-1 to ITR-7). Provide all the details in the return such as total income, deductions (if any), interest (if any), taxes paid / collected (if any), etc. No documents are to be attached along with ITR-1.
- e-File the return of income on or before the due date. The consequences of delay in filing returns include late filing fees, losses not getting carried forward, deductions and exemptions not being available.
- After e-Filing the return, e-Verify it. If you want to manually verify your return, send the signed physical copy of ITR-V Acknowledgement (by speed post) within appropriate timelines of filing the return to Centralized Processing Center, Income Tax Department, Bengaluru 560500 (Karnataka).

#### 6. How do I know which ITR I need to file?

Different tax returns are prescribed for filing by individual taxpayers depending on their source of income and residential status. To determine the correct ITR to file, you can use the Help me decide which ITR Form to file option. You can then proceed based questions displayed to you to determine the correct ITR form to file.

## 7. Is the new tax regime a default regime?

[incometax.gov.in/iec/foervices/#/login](https://incometax.gov.in/iec/foervices/#/login) Yes, from AY 2024-25, the New tax regime is the default option. Every year, you can e-filing Anywhere Anytime select between the old and new tax regimes for that Assessment year.

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## 8. Whether all deductions will be available to claim while filing ITR-1 return?

Yes, all eligible deductions will be available to claim in the return once you change the option of default new tax regime to old tax regime by selecting the below question as 'Yes' under Personal Information in return as per below screenshot: form-sahaj-faq

The screenshot shows a web-based form for filing an ITR-1. At the top, there's a header with the Indian emblem and the text 'INCOME TAX DEPARTMENT'. Below it, a green banner says 'e-Filing Anywhere Anytime'. The main form area has several sections. One section is titled 'Filed in response to notice u/s' with two options: '12500' (selected) and '1530'. Another section asks 'Do you wish to exercise the option of income filed as ITR1?'. A radio button next to 'Yes' is checked. To the right, there's explanatory text about the implications of choosing the new tax regime. At the bottom, there's a note about furnishing information for ITR-1 and a 'Save Response' button.

By default, it will be selected as 'No' and all deductions under old regime will be disabled in return. Once option will be changed to old tax regime after selecting 'Yes' then all deductions will get enabled and then taxpayer will be able to claim all deductions.

## 11. What is Rebate u/s 87 A as per new Tax Regime (Default) and Old tax regime?

Currently, section 87A allows individuals to claim a rebate of Rs 12,500 under the old tax regime and Rs 25000 under the new tax regime.

## 12.I am a joint owner of a house with my spouse. We do not have any additional property. Can I file ITR-1 in AY 2025-26 for rental income from such house?

Yes, you can file ITR-1 for the AY 2025-26 in case the following conditions are met:

- If you are a single or joint owner of a single property, you can file ITR-1 for AY 2025-26
- If you have income from more than one property, you can't file ITR-1 (even as a single owner).

## 13. Is there any change in house property schedule for ITR -1 ?

From AY 2025-26, the new schedule Section 24(b): Interest on borrowed capital is added. In this schedule taxpayer must furnish below details:

- Loan taken from
- Name of the institution or bank
- Loan Account No.

- Date of sanction of loan

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Interest amount

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## 14. What is Advance Tax?

For salaried individuals, advance tax is mostly taken care of through TDS by employers. But other forms of income such as interest on savings bank accounts, fixed deposits, rental income, bonds, or capital gains increase the tax liability. Tax liability needs to be estimated beforehand. If tax amounts to more than ₹10,000/- per year, taxpayers need to pay advance tax in quarterly instalments (June, September, December and March).

## 15. How is Advance Tax and Self-Assessment Tax calculated and paid?

Advance Tax: Advance Tax for individuals is calculated as given below:

At least upto 45%

On or before 15<sup>th</sup> September

At least upto 75%

On or before 15<sup>th</sup> December

100%

On or before 15<sup>th</sup> March

Self-Assessment Tax: After filling out your ITR form with the TDS and advance tax details (if paid), the system computes your income and checks whether tax is still payable. You need to pay it and then fill in the challan details in the return before submitting it.

## 16. What is the difference between allowance and perquisite? Are these considered as my income?

Allowances are fixed periodic amounts, apart from salary, which are paid by an employer, e.g., conveyance allowance, travelling allowance, uniform allowance, etc. [Register \(<https://reportal.incometax.gov.in/iec/foservices/#/register-home>\)](https://www.incometax.gov.in/iec/foportal/#/register-home)

~~Allowances are considered as income and will increase your gross total income on which you will be taxed. Allowances can be taxable, partially exempted, and fully exempted.~~

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Perquisites are benefits you receive because of your official position, and are over and above your salary or wage income. These perquisites can be taxable or non-taxable depending upon their nature. [\(<https://www.incometax.gov.in/iec/foportal/help/e-filing-it1-form-sahaj-faq>\)](https://www.incometax.gov.in/iec/foportal/help/e-filing-it1-form-sahaj-faq)

### 17. Are all donations 100% exempted from tax under old regime?

No, not all donations qualify for 100% exemption from tax. The categories for tax deduction, based on whom you donated to (charitable institution, fund set up by Government, scientific research institution, etc.) are as follows:

1. Donations entitled for 100% deduction without qualifying limit
2. Donations entitled for 50% deduction without qualifying limit
3. Donations entitled for 100% deduction subject to qualifying limit
4. Donations entitled for 50% deduction subject to qualifying limit

You need to check the deduction limit on your donation receipt and claim deduction accordingly while filing your return.

### 18. Is e-Filing and e-Payment the same thing?

No. e-Filing is the process of electronically submitting your Income Tax Return on the e-Filing portal and e-payment is the process of electronically paying tax.

### 19. I made a calculation mistake in my filed ITR. Can I correct it and re-submit my return?

Yes, you can re-submit your return in case you have already filed your Income Tax Return but you later discover that you have made a mistake. This is called a Revised Return. Your return has to be revised three months before the end of the relevant AY. For AY 2025-26, the due date for filing revised return is 31<sup>st</sup> December 2025.

### 20. Can I file ITR for last 4 assessment years now?

Yes, you can file ITR-U, if you have missed to file your previous four years ITRs. For current year you can file your regular ITR.

### 21. What happens if I file Income Tax Return after the due date u/s 139(1)?

In case you miss filing the ITR within the due date u/s 139(1), you can still file your Income Tax Return, but you may be required to pay a late filing fee of up to ₹5000/- Additionally, you will also be required to pay interest on the tax liability (if any).

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Yes, employers and banks deduct tax at source on salary and interest income respectively. You will need to disclose the income on which tax has been deducted and claim credit for TDS in the Income Tax Return.

(<https://www.incometax.gov.in/i>

23. Will I get a refund if I have paid excess tax?

form-sahaj-faq)

Yes, any excess tax paid by you can be claimed as refund by filing your Income Tax Return. After your return is processed, ITD checks and accordingly accepts your refund claim, and then the amount is credited to your bank account. You will also get a message on your email ID registered on the e-Filing portal.

#### 24. Do I need to give additional information if I am claiming deductions u/s 80 C?

From AY 2025-26 you must give additional information regarding deduction u/s 80 C. If you want to claim a deduction u/s 80 C, then you must enter the details below:

- Amount eligible for deduction
- Policy no. or Document identification No.

#### 25. Do I need to give additional information if I am claiming deductions u/s 80 CCD (1) or 80CCD(1B)

From AY 2025-26 you must give additional information regarding deduction u/s 80 CCD (1). If you want to claim deduction u/s 80 CCD (1), then you must enter the details below:

- Amount of Investment
- PAN of taxpayer.

#### 26. What additional information I have to furnish in ITR form if I am claiming deductions u/s 80 DD Or 80U?

From AY 2025-26 you must give additional information regarding deduction u/s 80 DD or Section 80U. If you want to claim deduction u/s 80 DD or 80U, then you must enter the details below:

**Nature Of Disability**

**Type of Disability** Register (<https://eportal.incometax.gov.in/iec/foservices/#/register-home>)

**e-Filing Home Audit**

**PAN of Dependent**

**Acknowledgement no. of dependent**

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**Acknowledgement no. of form 10 IA filed**

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## 27. Do I need to give additional information if I am claiming deductions u/s 80 D?

From AY 2025-26 you must give additional information regarding deduction u/s 80 D. If you want to claim deduction u/s 80 D, then you must enter the details below:

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

**Details of Insurance**

Name of the Insurer (Insurance company) \*

Policy number \*

Health Insurance amount \*

\* indicates mandatory fields

## 28. Do I need to give additional information if I am claiming deductions u/s 80 E, 80 EE, 80 EEA & 80 EEB?

From AY 2025-26 you must give additional information regarding deduction u/s 80 E, 80 EE ,80 EEA and 80 EEB. If you want to claim deduction under these sections, then you must enter the details below:

- Loan taken from
- Name of the institution or bank
- Loan Account No.
- Date of sanction of loan
- Total Amount of loans
- Loan outstanding as on date
- Interest amount

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Section 80E - Interest on loan taken for higher education

Register (<https://eportal.incometax.gov.in/iec/foservices/#/register-home>)

Indicates mandatory fields

v. Date of sanction of loan \*

vi. Loan outstanding as on last date of financial year \*

vii. Interest under 80E \*

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29. Do I need to file any form if I am claiming deduction u/s 80 GG ?

form-sahaj-faq)

From AY 2025-26, If you want to claim deduction u/s 80GG then you have to mandatorily file from 10 BA before filing the return of Income and enter the details (acknowledgement no.) of Form 10 BA in Schedule 80 GG while filing the return of Income.

80GG - Rent paid

Please submit Form 10BA to claim deduction.

Amount of Rent Paid \*

Amount eligible for deduction under section-80GG \*

Acknowledgement number of Form TBA

Indicates mandatory fields

30. Do I need to file any form if I am claiming deduction u/s 80 DD and 80 U?

New schedules have been added regarding deduction u/s 80 DD and 80 U. If you want to claim deduction u/s 80DD and 80U then you have to mandatorily file from 10 IA before filing the return of Income and enter the details (Date of filing form and acknowledgement no.) of Form 10 IA in Schedule 80 DD and 80 U while filing the return of Income.

31. Is there any change in TDS schedule of ITR 1 for AY 2025-26?

From AY 2025-26, If you want to claim TDS you have to mandatorily select the section under which TDS is deducted.

Schedule TDS2 - Details of Tax Deducted at Source from Income Other than Salary

As per Form 16A issued by Deductor(s)

Indicates mandatory fields

Tan Deductor Account Number [TAN] of the Deductor [Std 1] \*

Name of Deductor [Std 2] \*

Section under which TDS deducted [Std 2b] \*

Select

19D: Salary Payment to Government employees other than Indian government employees  
19D: Salary Payment to employees other than Government employees  
19D: Salary Payment to Indian Government employees

Gross receipt which is subject to tax deduction [Std 3] \*

Tax Deducted [Std 4] \*

Indicates mandatory fields

## Glossary

### Acronym/Abbreviation

### Description/Full Form

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Association of Persons

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AO

Artificial Juridical Person

BOI

Body of Individuals

CIN

Challan Identification Number

CPC

Centralized Processing Center

Form 26AS

Annual Information Statement under  
Section 285BB of the Income Tax Act,  
1961

ITR

Income Tax Return

u/s

Under Section

DIN

Document Identification number

FY

Financial Year

GTI

Gross total income

XML

Extensible Markup Language

HUF

Hindu Undivided Family

ERI

e-Return Intermediary

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TDS

Permanent Account Number

JavaScript Object Notation

TIN

Tax Information Network

NSDL

National Securities Depository Limited

TCS

Tax Collected at Source

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