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DEDUCTIONS*

[AY 2025-26]

Section (1)	Nature of deduction (2)	Who can claim (3)
Against 'salaries'		
16(ia)	Standard Deduction (a) In case of normal tax regime - Rs. 50,000 or the amount of salary, whichever is lower; (b) In case of new tax regime under section 115BAC - Up to Rs. 75,000 or the amount of salary, whichever is lower	Individual – Salaried Employee & Pensioners
16(ii)	Entertainment allowance [actual or at the rate of 1/5th of salary, whichever is less] [limited to Rs. 5,000]	Government employees
16(iii)	Employment tax	Salaried assessees
Against 'income from house properties'		
23(1), first proviso	Taxes levied by local authority and borne by owner if paid in relevant previous year	All assessees
24(a)	Standard deduction [30% of the annual value (gross annual value less municipal taxes)]	All assessees
24(b)	Interest on borrowed capital (Rs. 30,000/Rs. 2,00,000, subject to specified conditions)	All assessees
25A(2)	Standard deduction of 30 per cent of arrears of rent or unrealised rent received	All assessees
Against 'profits and gains of business or profession'		
A. Deductible items		

- You must have Java Runtime Environment Version 7 Update 13 (jre1.7 is also known as jre version 7) or above installed in your system to use this utility. To download Java Runtime Environment Click here
- Unzip and extract the files in the desired path/location. Refer to Readme text for more details on how to use the Form.

a person with disability Nature of disability Type of dependent PAN of the

Form No.:ITR-3

PDF | e-File

For individuals and HUFs having income from profits and gains of business or profession

() F H2020 20 5) 30C F B * S- * B B Q 6P " " **& 80DD Details of deduction in respect of maintenance including medical

Form No.:ITR-4 Sugam

PDF | e-File

For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE

FORM ITR-4 SUGAM INDIAN INCOME TAX RETURN [For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business

Form No.:ITR-5

PDF | e-File

For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7

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Form No.:ITR-6

PDF | e-File

For Companies other than companies claiming exemption under section 11

If yes, please furnish the old name (A4) Corporate Identity Number (CIN) issued by MCA (A8) Flat/Door/Block No (A9) Name of Premises/Building/Village (A5) Date of incorporation

Form No.:ITR-7

PDF | e-File

For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only

MINISTRY OF FINANCE (Department of Revenue) (CENTRAL BOARD OF DIRECT TAXES) NOTIFICATION New Delhi, the 1st March, 2024 G.S.R 153(E).—In exercise of the powers conferred by

Form No.:ITR-V

PDF

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically

I further declare that I am making this return in my capacity as and I am also competent to make this return and verify it

Form No.:Acknowledgement

PDF

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3 ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified

[भाग II—खण्ड 3(i)] भारत का राष्ट्रपति : असाधारण 5 I further declare that I am making this return in my capacity as and I am also competent

Form No.:ITR-A

PDF | e-File

For successor entities to furnish return of income under section 170A consequent to business reorganisation

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Income Tax Department

