

**RETURN FORMS FOR ASSESSMENT YEAR 2017-18**

Who are eligible to file	Return Form	Who cannot file
<p><b>Individuals</b> having income from <b>salary or family pension</b> ; or <b>one house property</b> (excluding brought forward loss cases); or <b>income from other sources</b> (excluding winnings from lottery &amp; income from horse races, and does not have loss under the head)</p>	<p>ITR-1 (SAHAJ)</p>	<p>(1) any resident (other than not ordinarily resident) having any asset or source of income outside India or signing authority in any account outside India;                      (2) claiming relief u/s 90/90A or deduction u/s 91;                      (3) has agricultural income in excess of Rs.5,000;                      (4) whose T.I. exceeds 50 lakhs;                      (5) has income taxable u/s 115BBDA; or                      (6) has income u/s 115BBE)</p>
<p><b>Individuals</b> (not eligible to file ITR-1) or <b>HUFs</b> whose total income does not include income from a proprietary business or profession.</p>	<p>ITR-2</p>	
<p><b>Individuals or HUFs</b> (not eligible to file ITR-1, 2 or 4) having income from a <b>proprietary business or profession</b></p>	<p>ITR-3</p>	<p>-</p>
<p><b>Individuals/HUFs/Firms</b> (other than Limited Liability Partnership) <b>having income from business or profession</b> and such income is computed under section <b>44AD/44ADA/44AE</b>;</p>	<p>ITR-4 (SUGAM)</p>	<p>(1) any resident (other than not ordinarily resident) having any asset or source of income outside India or signing authority in any account outside India;                      (2) claiming relief u/s 90/90A or deduction u/s 91;                      (3) has agricultural income in excess of Rs.5,000;                      (4) has income taxable u/s 115BBDA; or                      (5) has income u/s 115BBE</p>
<p><b>For persons other than individual, HUF or company or person eligible to file ITR-7.</b>                      In other words -<b>Firm, AOP, BOI, AJP</b>, persons u/s 160(1)(iii) or (iv),<b>cooperative society, registered societies and local authority can file.</b></p>	<p>ITR-5</p>	

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<b>Company</b> , other than companies <b>eligible to file ITR-7</b> . In other words - <b>companies other than companies claiming exemption can file</b>	ITR-6	-
Persons including companies required to furnish return under sections <b>139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)</b>	ITR-7	-