

1 General Instructions

These instructions are guidelines for filling the particulars in this Return Form. 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 2011-2012 only, i.e., it relates to income earned in Financial Year 2010-11.

2. Who can use this Return Form

This Return Form is to be used by an individual whose total income for the assessment year 2011-12 includes:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property (excluding cases where loss is brought forward from previous years); or
- (c) Income from Other Sources (excluding Winning from Lottery and Income from Race Horses)

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 cannot use this Return Form

This Return Form can not be used by an individual whose total income for the assessment year 2011-12 includes,-

- (a) Income from more than one house property; or
- (b) Income from Winnings from lottery or income from Race horses; or
- (c) Income under the head "Capital Gains", which are not exempt from tax, E.g., short-term capital gains or long-term capital gains from sale of house, plot, etc.; or
- (d) Income from agriculture in excess of Rs. 5,000; or
- (E) Income from Business or Profession.

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,-

- (i) by furnishing the return in a paper form;
- (ii) by furnishing the return electronically under digital signature;
- (iii) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V;
- (iv) by furnishing a Bar-coded return.

Where the Return Form is furnished in the manner mentioned at 5(iii), the assessee should print out two copies of Form ITR-V.

NOTE⇒ One copy of ITR-V, duly signed by the assessee, has to be sent by ordinary post to Post Bag No. 1, Electronic City Office, Bengaluru-560100, Karnataka. The other copy may be retained by the assessee for his record.

6. Filling out the acknowledgment

Only one copy of this Return Form is required to be filed. Where the Return Form is furnished in the manner mentioned at 5(i) or at 5(iv), the acknowledgment slip attached with this Return Form 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 deductions under Chapter VI-A are mentioned in Part C of

this Return Form. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows:-

Sl No.	Category	Amount
(i)	In case of individuals below the age of 65 years(other than women)	₹ 1,60,000
(ii)	In case of women below the age of 65 years	₹ 1,90,000
(iii)	In case of individuals who are of the age of 65 years or more at any time during the financial year 2010-11	₹ 2,40,000

2 Item by Item Instructions

Item	Explanation																											
A1-A3	Fill your First name, Middle name, Last name in A1, A2, A3 as per details entered in PAN Card																											
A4	Fill your Permanent Account Number. Make sure that you fill your PAN Carefully. NOTE ⇒ (1) Ensure that you enter PAN on the top of every page (2) In your PAN, first five and last one digit are alphabets and the remaining four digits are numerals.																											
A5	Fill your Sex, Male or Female																											
A6	Fill your Date of birth as per PAN Database Details NOTE ⇒ Always fill your Date of Birth in DD/MM/YYYY Format as given in the form																											
A7	Fill in the Ward/Circle Example: Ward 15(1), Circle 14(1) You can also fill the full Assessing Officers Code, if known.																											
A8-A13	Fill in the Communication Address NOTE ⇒ A13: PIN Code is mandatory. If you have changed your address please indicate the same, so that no communication from the department goes undelivered.																											
A14	Fill in your Email Address NOTE ⇒ This is important for faster communication from/with the department.																											
A15	Fill in STD Code in the first 5 digits and then fill the phone number in the next 8 digits NOTE ⇒ This is important for faster communication from/with the department.																											
A16	Fill in your Mobile No. NOTE ⇒ This is important for faster communication from/with the department																											
A17	Shade the appropriate circle. <ul style="list-style-type: none"> • Correct and Incorrect Filling methods for the circles are shown below <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p style="text-align: center;">CORRECT FILLING INCORRECT FILLING</p> <p style="text-align: center;">● ● ⊗ ○ ○</p> </div> <ul style="list-style-type: none"> • You need to fill or shade only one circle completely. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Correct</td> <td style="width: 10%; border-left: 1px solid black; border-right: 1px solid black; text-align: center;">A17</td> <td style="width: 40%;">Fill in if you belong to</td> <td style="width: 10%; text-align: center;">●</td> <td style="width: 10%;">Government</td> <td style="width: 10%; text-align: center;">▶ ○</td> <td style="width: 10%;">PSU</td> <td style="width: 10%; text-align: center;">▶ ○</td> <td style="width: 10%;">Others</td> </tr> <tr> <td>Incorrect</td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">A17</td> <td>Fill in if you belong to</td> <td style="text-align: center;">▶ ●</td> <td>Government</td> <td style="text-align: center;">▶ ⊗</td> <td>PSU</td> <td style="text-align: center;">▶ ⊗</td> <td>Others</td> </tr> <tr> <td></td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">A17</td> <td>Fill in if you belong to</td> <td style="text-align: center;">▶ ●</td> <td>Government</td> <td style="text-align: center;">▶ ⊗</td> <td>PSU</td> <td style="text-align: center;">▶ ⊗</td> <td>Others</td> </tr> </table>	Correct	A17	Fill in if you belong to	●	Government	▶ ○	PSU	▶ ○	Others	Incorrect	A17	Fill in if you belong to	▶ ●	Government	▶ ⊗	PSU	▶ ⊗	Others		A17	Fill in if you belong to	▶ ●	Government	▶ ⊗	PSU	▶ ⊗	Others
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A18	Shade the appropriate circle. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Tax Payable Status</th> <th>Shade Circle</th> </tr> </thead> <tbody> <tr> <td>Total Tax Payable (D8) < Total Prepaid Taxes (D12)</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Total Tax Payable (D8) > Total Prepaid Taxes (D12)</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Total Tax Payable (D8) = Total Prepaid Taxes (D12)</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>	Tax Payable Status	Shade Circle	Total Tax Payable (D8) < Total Prepaid Taxes (D12)	1	Total Tax Payable (D8) > Total Prepaid Taxes (D12)	2	Total Tax Payable (D8) = Total Prepaid Taxes (D12)	3																			
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A19	Shade the appropriate circle. For non residents certain deductions are not available(For more details, refer Income Tax Act 1961)																											

A20	Shade the appropriate circle.	
	How the return is filed	Shade Circle
	Voluntarily before the due date under section 139(1)	1
	Voluntarily after the due date under section 139(4)	2
	Revised return under section 139(5)	3
	In response to notice under section 142(1)	4
	In response to notice under section 148	5
	In response to notice under section 153A/ 153C	6
A21	Provide the receipt number of Original return and Date of filing of Original Return NOTE ⇒ It is mandatory for you to provide these details in case of a revised return	
B1	Fill the details of salary/ pension as given in TDS certificate (Form 16) issued by the employer. However, if the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item. Further, in case there was more than one employer during the year, please furnish in this item the details in respect of total salaries from various employers. NOTE ⇒ If Form 16 is not issued, compute as per Work Sheet-1 given in this instructions	
B2	Compute as per Work Sheet-2 given in this instructions NOTE ⇒ If loss, mark the negative sign with in the brackets at left	
B3	Compute as per Work Sheet-3 given in this instructions NOTE ⇒ If loss, mark the negative sign with in the brackets at left	
B4	Add Items B1, B2,B3 NOTE ⇒ If loss, mark the negative sign with in the brackets at left. However, this loss cannot be carried forward to next year using this form. Use ITR-2 for Carry Forward of Losses	
C1	Some of the major items for deduction under this section are- amount paid or deposited towards life insurance, contribution to Provident Fund set up by the Government, recognised Provident Fund, contribution by the assessee to an approved superannuation fund, subscription to National Savings Certificates, tuition fees, payment/ repayment for purposes of purchase or construction of a residential house and many other investments)(for full list, please refer to section 80C of the Income-tax Act) NOTE ⇒ As provided in section 80CCE, aggregate amount of deduction under section 80C, 80CCC and 80CCD shall not exceed one lakh rupees	
C2	Deduction in respect of contributions to certain pension funds.	
C3	Deduction in respect of contributions to pension scheme of Central Government. NOTE ⇒ For Employees - Least of amount Paid or 10% of salary For Others -Least of amount paid or 10% of Gross Total Income	
C4	Deduction in respect of Subscriptions to Long Term Infrastructure Bonds NOTE ⇒ Upper limit for 80CCF deduction is ₹ 20000/-	
C5	Deduction in respect of Medical Insurance Premium and contributions to CGHS NOTE ⇒ Upper limit for 80D Deduction that can be claimed 1. Self , Spouse, Dependent Children(aggregate)- ₹ 15,000/- 2. Parents- ₹ 15,000/- 3. Senior Citizen- ₹ 20,000/-	
C6	Deduction in respect of maintenance including medical treatment of dependent who is a person with disability NOTE ⇒ Upper Limit for 80DD Deduction 1. General — ₹ 50,000/- 2. Severe Disability — ₹ 1,00,000/-	
C7	Deduction in respect of medical treatment, etc. NOTE ⇒ Upper limit for 80DDB Deduction that can be claimed 1. General - Actual or ₹ 40,000/- whichever is less 2. Senior Citizen -Actual or ₹ 60,000/- whichever is less	
C8	Deduction in respect of interest on loan taken for higher education	
C9	Deduction in respect of donations to certain funds, charitable institutions, etc. NOTE ⇒ Compute as per Work Sheet-4.	
C10	Deduction in respect of rents paid NOTE ⇒ Maximum Deduction ₹ 24,000/-	
C11	Deduction in respect of certain donations for scientific research or rural development	
C12	Deduction in respect of contributions given by any person to political parties	
C13	Deduction in case of a person with disability NOTE ⇒ Upper Limit for 80U Deduction 1. General — ₹ 50,000/- 2. Severe Disability — ₹ 1,00,000/-	
C14	Add C1 to C13	
C15	Subtract C14 from B4 and enter the corresponding amount in C15. NOTE ⇒ To carry forward loss in C15 use ITR 2	
D1	Compute as per tax computation table given in page 3 on Taxable Total Income(C15)	
D2	Calculate the education cess including secondary and higher education cess at the rate of three per cent of D1	
D3	D3=D1+D2	
D4	Claim the relief, if any, allowable under section 89 in respect of arrears or advances of salary received during the year.	
D5	Enter details of any relief under sections 90/91	
D6	D6=D3-D4-D5	
D7	Calculate 234A ,234B, 234C interest according to the provisions of Income Tax Act 1961 and enter the amount in D7.	
D8	D8=D6+D7	
D9	Add the relevant Advance Tax Details given in Column iv of Schedule IT and write the amount in D9 NOTE ⇒ Enter only those Tax payments made by you	
D10	Add the relevant Self Assessment Tax Details given in Column iv of Schedule IT and write the amount in D10	
D11	Add the relevant TDS Deducted given in Column iv of Schedule TDS1 and Column iv of Schedule TDS2 and write the amount in D11 NOTE ⇒ Verify your TDS & Tax payment details using FORM 26AS. For more details visit www.incometaxindia.gov.in	
D12	Add D9, D10 and D11	
D13	If D8 is greater than D12, than fill the amount of Tax Payable in D13 NOTE ⇒ Shade the Tax Payable Circle in A19 If D12 is equal to D8, than fill the '0' in D13. This will indicate that there is zero Tax Balance	

Tax Computation Table

(i) In case of **individuals (other than women and individuals who are of the age of 65 years or more at any time during the financial year 2010-11)** -

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 1,60,000	Nil
2 Between ₹ 1,60,001 - ₹ 5,00,000	10% of income in excess of ₹ 1,60,000
3 Between ₹ 5,00,001 - ₹ 8,00,000	₹ 34,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 8,00,000	₹ 94,000 + 30% of income in excess of ₹ 8,00,000

(ii) In case of **women (other than women who are of the age of 65 years or more at any time during the financial year 2010-11)**-

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 1,90,000	Nil
2 Between ₹ 1,90,001 - ₹ 5,00,000	10% of income in excess of ₹ 1,90,000
3 Between ₹ 5,00,001 - ₹ 8,00,000	₹ 31,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 8,00,000	₹ 91,000 + 30% of income in excess of ₹ 8,00,000

(iii) In case of **individuals who are of the age of 65 years or more at any time during the financial year 2010-11-**

Income (In ₹)	Tax Liability (In ₹)
1 Upto ₹ 2,40,000	Nil
2 Between ₹ 2,40,001 - ₹ 5,00,000	10% of income in excess of ₹ 2,40,000
3 Between ₹ 5,00,001 - ₹ 8,00,000	₹ 26,000 + 20% of income in excess of ₹ 5,00,000
4 Above ₹ 8,00,000	₹ 86,000 + 30% of income in excess of ₹ 8,00,000

D14 If D12 is greater than D8, than fill the amount of Refund in D14

NOTE⇒ Shade the Tax Refundable Circle in A19

D15-D18 It is mandatory for you provide the Bank details in all situations irrespective of whether you have refund or not. Please quote the MICR code of the bank if you desire to receive the refund through electronic clearing system (ECS).

D19 Please enter details of all exempt incomes, e.g., Dividend Income, Income from agriculture not exceeding ₹ 5,000, etc **NOTE⇒** Compute as per Work Sheet-5 given in this instructions

Verification Please complete the Verification Section and Sign in the box given. Without a valid signature, your return will not be accepted by the Income Tax Department

TRP Details This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme, 2006 dated 28th November, 2006. If the return has been prepared by him, 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.

Please enter details of tax payments, i.e., advance tax and self-assessment tax made by you.

Sch IT **NOTE⇒** If you have more than **Five Self Assessment and Advance Tax Details** to be entered, then fill Supplementary Schedule IT and attach the same with the return

Sch TDS 1 Please furnish the details in accordance with Form 16 issued by the employer(s) in respect of salary income. Further in order to enable the Income Tax Department to provide accurate, quicker and full credit for taxes deducted at source, the taxpayer must ensure to quote complete details of every TDS transaction.

NOTE⇒ If you have more than Four Form 16 Details to be entered, then fill Supplementary Schedule TDS1 and attach the same with the return

Sch TDS 2 Please furnish the details in accordance with Form 16A issued by a person in respect of interest income and other sources of income. **NOTE⇒** If you have more than **Four Form 16A** Details to be entered, then fill Supplementary Schedule TDS2 and attach the same with the return

3 Worksheet 3,4 and 5

WORKSHEET-3: How to Compute Income from Other Sources

OTHER SOURCES

1 Income other than from owning race horse(s):-

(a) Taxable Dividends, Gross **1a**

(b) Interest, Gross **1b**

(c) Rental income from machinery, plants, buildings etc, Gross **1c**

(d) Others, Gross **1d**

(e) Total (1a + 1b + 1c + 1d) **1e**

(f) Deductions under section 57:-

(i) Expenses **fi**

(ii) Depreciation **fii**

(iii) Total **fiii**

2 To be mentioned in Item B3 of this Return Form → Total Income from other sources (1e – fiii) **2**

NOTE→ Please include the income, if any, of specified persons such as minor children while computing the income under this head, if FD etc is in their name.

WORKSHEET-4: How to Compute deductions under section 80G

DETAILS OF DONATIONS

A Donations entitled for 100% deduction (eg Prime Minister's National Relief Fund)

Name of donee	Amount of donation
(i) <input type="text"/>	Ai <input type="text"/>
(ii) <input type="text"/>	Aii <input type="text"/>
(iii) Total	Aiii <input type="text"/>

B Donations entitled for 50% deduction where donee not required to be approved under section 80G(5) (vi) (eg Prime Minister's Drought Relief Fund)

Name of donee	Amount of donation
(i) <input type="text"/>	Bi <input type="text"/>
(ii) <input type="text"/>	Bii <input type="text"/>
(iii) Total	Biii <input type="text"/>

C Donations entitled for 50% deduction where donee is required to be approved under section 80G(5) (vi) (eligible donation is restricted to 10 % of Total Income after other deductions)

Name and address of donee	Amount of donation
(i) <input type="text"/>	Ci <input type="text"/>
(ii) <input type="text"/>	Cii <input type="text"/>
(iii) Total	Ciii <input type="text"/>

D To be mentioned in Item C9 of this Return Form → Total Deduction under Section 80 G = {100% of Aiii + 50 % of Biii + 50% of [Maximum of 10% of Total Income After Other Deductions ((Item B4 – Sum of Items (C1 to C13 except C9)) or (Ciii)]} **D**

WORKSHEET-5: How to Compute Exempt Income

EXEMPT INCOME

How to compute Exempt Income (Income not to be included in Total Income)

1 Interest income **1**

2 Dividend income **2**

3 Net Agriculture income (not exceeding Rs. 5,000) **3**

4 Others, including exempt income of minor child **4**

5 To be mentioned in Item D19 of this Return Form → Total (1+2+3+4) **5**