**Imp changes in ITR 1,2,2A and 4S**

**FEW IMPORTANT CHANGES IN ITR 1, ITR 2, ITR 2A AND ITR 4S IN AY 201516AS NOTIFIED IN NOTIFICATION NUMBER 49/2015 DATED 22.06.15:**

**CBDT has vide Notification No. 49/2015 Dated 22.06.2015 notified Form ITR1,ITR2 and ITR4S for Assessment Year 2015-16 (Financial Year 2014-15).**

The Notification also made Several Change in Rule 12 of Income Tax Rules, 1962.

**ITR WISE CHANGES IN AY 201516 ARE AS FOLLOWS**

**ITR1**

• Introduction of Aadhar Card Number in ITR. (Those Who Give Aadhar Card Details, at present they are also Required To Send ITR V).

• Not Applicable for those having agricultural more than Rs. 5000 /(they have to use ITR 2 or 2A)

• Not Applicable for those who have income from Capital Gains.

• Bank Account in which any Refund will be credited.

• All Bank Accounts held during year (Excluding dormant account) (Details required are as follows: IFSC

Code, Name of Bank, Account Number, Type of Account)

**ITR2**

• Introduction of Aadhar Card Number in ITR. (Those Who Give Aadhar Card Details, at present they are also Required To Send ITR V).

• Option of Giving Two Email ID’s

• Option to give Passport Number

• Details of Any Assets from located outside India, Signing authority in any account located outside India, income from any source from outside India.

• Details of Amount Utilized and Unutilized in Capital Gain Account Scheme

• Details for Non Resident relating to STCG

• Details for Nonresidents STCG

Not chargeable to tax in India as per DTAA (Details required like Country name, Article of DTAA, Whether TRC Obtained?)

• Details for Non Resident relating to LTCG

• Income From Other Sources for Non Resident ( Details required like Country name, Article of DTAA, Rate of DTAA, Weather TRC Obtained?)

• Not Applicable for those having agricultural more than Rs. 5000/ (they have to use ITR 2 or 2A)

• Bank Account in which any Refund will be credited.

• All Bank Accounts held during year (Excluding dormant account) (Details required are as follows: IFSC

Code, Name of Bank, Account Number, Type of Account)

**ITR2A**

• Introduction of Aadhar Card Number in ITR. (Those Who Give Aadhar Card Details, at present they are also Required to Send ITR V).

• Option of Giving Two Email ID’s

• Option to give Passport Number

• Not Applicable for those having agricultural more than Rs. 5000/ (they have to use ITR 2 or 2A)

• Bank Account in which any Refund will be credited.

• All Bank Accounts held during year (Excluding dormant account) (Details required are as follows: IFSC

Code, Name of Bank, Account Number, Type of Account)

**ITR 4S**

• Introduction of Aadhar Card Number in ITR. (Those Who Give Aadhar Card Details, at present they are also required to Send ITR V).

• Not Applicable for those having agricultural more than Rs. 5000/ (they have to use ITR 4)

• Not Applicable for those who have income from Capital Gains.

• Bank Account in which any Refund will be credited.

• All Bank Accounts held during year (Excluding dormant account) (Details required are as follows: IFSC

Code, Name of Bank, Account Number, Type of Account)

In above, there is bit correction, if agricultural income exceeds Rs 5000 then ITR 1 and 4S can't be filed and instead of ITR 1 use ITR 2 or 2A and instead of ITR 4S use ITR 4.

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