

## TOPICS COVERED

### Day -1

#### 1. Overview (ITR-1)

- Latest changes in ITR Forms for AY 2025–26
- Who can and cannot file ITR-1
- Old vs New Regime (brief comparison)

#### 2. Income Details & Deductions

- Salary income (with Form 16 interpretation)
- House property income (single property)
- \* Income from other sources (interest, dividends)
- Claiming deductions (80C, 80D, 80TTA, etc.)

#### 3. How to File

- Using the online ITR-1 utility
- Prefilled data: cross-verification with AIS/Form 26AS
- Key filing tips and common issues

### Day-2

#### 1. Understanding Presumptive Taxation

- Applicability: Sections 44AD, 44ADA, 44AE
- Business vs Professional Income
- Turnover limits and declaration of profits

#### 2. Reporting Income & Deductions (30 mins)

- How to compute and declare presumptive income
- Chapter VI-A deductions under ITR-4
- GST turnover and reconciliation (if applicable)

#### 3. How to File ITR-4

- Filing using JSON/offline utility or portal
- Filing Balance Sheet/P&L (where required)
- Tips for avoiding errors and mismatches