Mandatory E filing of Income Tax Returns for Assessment Year 2014-15

Person	**Form**	**Remarks**
With or Without Digital Signature		
All persons (Except Company and entities filing ITR 7)	ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S	Total Income Exceeds ₹ 5,00,000/-
All persons (Except who files ITR7)	ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S	Claiming relief U/S 90,91 or 90A
Individual /HUF being resident having assets located outside India or Signatory to a bank account located outside India.	ITR-2, ITR-3 and ITR-4	Assets including Financial interest.
Firm (Not subject to 44AB), AOP, BOI, AJP, Co-op Society and Local Authority	ITR-5	
Assessee Required to furnish a Audit Report	Furnish the Audit report and return of income	Sec 10(23C)(iv), (v) , (vi), (via), 10A, 12A(1)(b), 44AB, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB or give notice U/S 11(2)(a)

Compulsory E filing with Digital Signature

Person	**Form**	**Remarks**
Individual /HUF	ITR-4	Subject to Audit U/S 44AB
Firm	ITR-5	Subject to Audit U/S 44AB
Company	ITR-6	All cases
Political party	ITR-7	All cases

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