

CHANGES IN NEW ITR-2 FORM

S.NO	CHANGES	OLD FORM ITR - 2	NEW ITR - 2 FORM [31 MAY '2015]
1	Do you have Aadhar Number (for individual)	Does Not Exist	Newly Inserted in Personal Information (Page-1)
2	If yes(1), please provide		Newly Inserted in Personal Information (Page-1)
3	Date of formation of HUF	Date of Birth	Date of Birth/Formation newly inserted in Personal Information (Page-1)
4	Whether Return is filed u/s 119(2)(b)	Does not Exist	Newly inserted in Filing Status (Page-1)
5	Computation of Total Income [Part B]	Short Term	Short term chargeable @15% (Page-1) Short term chargeable @30% (Page-1) Short term chargeable at applicable rate (Page-1)
		Long Term	Long term chargeable @10% (Page-1) Long term chargeable @20% (Page-1)
			Bifugation of Short Term Capital Gain is Bifugation of Long Term Capital Gain is
6	Assets Located outside India	Do you have,- (i) any asset (including financial interest in any entity) located outside India or (ii) signing authority in any account located outside India? [applicable only in case of a resident]	Do you have,- (Page -3) (i) any asset (including financial interest in any entity) located outside India or (ii) signing authority in any account located outside India? Or (iii) have Income from any sources outside India? [applicable only in case of a resident]
7	Foreign Travel	Does not Exist	Have you undertaken any foreign Travel during the previous year [Yes or No]
8	Details of Income from House Property	Tick ☒ If let out	Tick ☒ If let out (Page -3) ☒ If Deemed to be let out
9	Details of Income from Capital Gains	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of Business Trust on which STT is paid u/s 111A or 115AD(1)(ii) proviso (for FII) (Page -4)
10	Details of Income from Capital Gains	Amount deemed to be short term capital Gain u/s 54B	Deleted

11	Details of Income from Capital Gains	Does not Exist	Whether any amount of unutilised capital gain on assets transferred during the previous year shown below was deposited in Capital Gains Accounts Scheme within due date for that year ? (Page -5) Yes or No or Not Applicable If Yes , Then Provide the Following Details						
						New Asset acquired / constructed		Amount not utilised for new asset or remained unutilised in Capital Gains Account	
			S No.	Previous Year in which asset transferred	Section under which deduction claimed in that year	Year in which asset is acquired / Constructed	Amount utilised out of Capital Gain Account		
12	Details of Income from Capital Gains	Does not Exist	For Non Residents - LTCG included but not chargeable to Tax in India as per DTAA (Page -7)						
			S No.	Country Name , Code	Article of DTAA	Whether Tax Residency certificate Obtained ?	Items Included	Amount of STCG	
			i						
			ii						
13	Details of Income from Capital Gains	From sale of, (i) listed securities or units or zero coupon bonds where proviso under section 112(1) is applicable (taxable @ 10% without indexation benefit), (ii) GDR of an Indian company referred in sec. 115CA	From sale of, (i) listed securities (Other than units) or zero coupon bonds where proviso under section 112(1) is applicable or units of a Mutual Fund Transferred on or before 10-07-2014 (taxable @ 10% without indexation benefit), (ii) GDR of an Indian company referred in sec. 115CA						
14	Details of Income from Capital Gains	Amount deemed to be LTCG u/s 54/54B/54EC/54F/54GB/115F	Deleted						
15	Details of Income from Other Sources	Does not Exist	For NON RESIDENTS - Income chargeable to tax at the rates specified under Chapter XII / XII- A (Page - 8)						
			S No.	Country Name , Code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained	Corresponding Section of the Act	Amt
			I						
			II						

16	Schedule SI (Special Rate)	Does not Exist	Income Chargeable to tax at Special rates (Page 10) Point 12 Chargeable under DTAA rate																							
17	Schedule EI (Exempt Income)	Net Agriculture Income (Other than income to be included to be excluded under Rule 7A,7B or 8)	Gross Agriculture Income (Other than income to be included to be excluded under Rule 7A,7B or 8) (Page -11) i Expenditure incurred on agriculture _____ ii Unabsorbed agriculture loss of previous eight assessment years _____ iii Net agriculture Income for the year (i-ii-iii) _____																							
18	Details of Bank Account held in India at any time during the previous year	Does not Exist	Number of Bank Account held by you at time during the previous year (including opened/closed) (Page -12) <table border="1" style="width: 100%;"> <thead> <tr> <th>S.No</th> <th>IFSC code of Bank</th> <th>Name of Bank</th> <th>Name of Joint holders (If Any)</th> <th>Account Number</th> <th>Account balance as on 31st march or the previous year</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						S.No	IFSC code of Bank	Name of Bank	Name of Joint holders (If Any)	Account Number	Account balance as on 31st march or the previous year	1						2					
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1																										
2																										
19	Details of Foreign Assets and Income form any source outside India	Does not Exist	(Page-13) Details of Foreign Bank Account held at any time during the previous year Details of Financial Interest in any Entity held any time during the previous year Details of Immovable Property held any time during the previous year Details of any other Capital Assets held any time during the previous year Details of Account(s) in which you have signing authority held (including any beneficial interest) held any time during the previous year Details of trusts, created under the laws of a country outside India, in which you are a trustee , beneficiary or settlor																							
20	Details of foreign travel and expenses incurred during the year	Does not Exist	Details of any other income derived from any source outside India which is not included above (Page-14) Passport No. Issued At <table border="1" style="width: 100%;"> <thead> <tr> <th>S No.</th> <th>Country Visited</th> <th>No. of times visited</th> <th>In case of resident , expenses incurred from own sources , if any , in relation to such travel</th> </tr> </thead> <tbody> <tr> <td>i</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ii</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						S No.	Country Visited	No. of times visited	In case of resident , expenses incurred from own sources , if any , in relation to such travel	i				ii									
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