ITR No.	Assessee	Income Covered	Income Not Covered
ITR 1	Individual	Individual whose total income for the assessment year 2017-18 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, Income taxable under section 115BBDA or Income of the nature referred to in section 115BBE)	Individual whose total income for the assessment year 2017-18 exceeds Rs.50 lakh or includes,- (a) Income from more than one house property; or (b) Income from winnings from lottery or income from Race horses; or (c) Income taxable under section 115BBDA; or (d) Income of the nature referred to in section 115BBE; or (e) Income under the head "Capital Gains" e.g., short-term capital gains or long-term capital gains from sale of house, plot, shares etc.; or (f) Agricultural income in excess of ₹5,000; or (g) Income from Business or Profession; or (h) Loss under the head 'Income from other sources'; or (i) Person claiming relief under section 90 and/or 91; or (j) Any resident having any asset (including financial interest in any entity) located outside India or signing authority in any account located outside India; or (k) Any resident having income from any source outside India.
ITR 2	Individual/HUF	Individual or HUF whose income chargeable to income-tax under the head "Profits or gains of business or profession" is in the nature of interest, salary, bonus, commission or remuneration, by whatever name called, due to, or received by him from a partnership firm.	Individual whose total income for the assessment year 2017-18 includes Income from Business or Profession under any proprietorship.
ITR 3	Individual/HUF	Individual or HUF who is carrying out a proprietary business or profession.	
ITR 4	Presumptive Taxation		
ITR 5	Firm, LLPs, AOP, BOI, artificial juridical person cooperative society, registered societies and local authority. Person other than Person Filing ITR-7.		
ITR 6	Company, other than a company claiming exemption under section 11.		
ITR 7	Person filing return u/s 139(4A): Charitable and religious trust 139(4B):Political Party 139(4C):Exempt Entities 139(4D):University, college & other institution referred u/s 35(1)(ii)/(iii) 139(4E)/(4F):Business/Investment Trust	Persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D) or section 139(4E) or section 139(4F).	