

## Regular e-Return

### 1. Income from Employment

#### Select One:

1. Government Pay Scale (Payment through iBAS++)
2. Government Pay Scale (Payment not through iBAS++)
3. Private/ Other than Government Pay Scale
4. Salary Subject to Reduced Tax Rate

### 2. Income from Financial Assets

#### Subject to Minimum Tax (SMT):

1. Interest from Sanchaypatra (Other than Pensioners)
2. Interest from Sanchaypatra (Pensioners)
3. Interest/Profit (Bank & FI)
4. Dividednd (Any kind)
5. Interest from any other Securities/Financial Assets
6. Securities subject to Reduced Tax Rate

### 3. Income from Rent

#### Select One:

1. House Property
2. Other Property

### 4. Income from Agriculture

#### Select One:

1. Cultivation
2. Income from Farming
3. Income from Farming (SRO Rate)
4. Production of Tea or Rubber
5. Other Agricultural Income
6. Special Agricultural Income

## 5. Income from Business

### Select One:

1. Regular Business Income
2. **Business Subject to Minimum Tax (BSMT)**
  - Contract Supply of Goods (Section Under 89)
  - Service (Section Under 90)
  - Advertisement (Section Under 92)
  - Commission, Discount Fee (Section Under 94)
  - Travel Agent Commission (Section Under 95)
  - Freight Forward Agency Commission (Section Under 113)
  - Agency of Foreign Buyer (Section Under 116)
  - Import (Section Under 120)
  - Export of Manpower (Section Under 121)
  - C & F Agency (Section Under 122)
  - Export (Section Under 123)
  - Foreign Income Agent Services (Section Under 124)
  - Real State or Land Development Business (Section Under 126)
  - Shipping Business (Section Under 132)
  - Commercial Motor Vehicle (Section Under 138)
  - Inland Shipping (Section Under 139)
  - Others
3. Tobacco Business
4. Production of Tea or Rubber
5. Income subject to Reduced Tax Rate
6. Special Business Income

## 6. Capital Gain

### Select One:

1. Transfer of property (Land Only)
2. Transfer of property (House/Apartment)
3. Singing money from the Developer
4. Compensation against property acquisition
5. Transfer of share of listed company (Individual)
6. Transfer of share of listed company (Director/Sponsor)
7. Transfer of Business or Undertaking
8. Other Capital Gain
9. Gain Subject to Reduced Tax Rate

## 7. Income from Other Sources

### Subject to Minimum Tax (SMT):

1. Royalty
2. Payment from WPPF
3. License Fee
4. Technical Assistance Fee
5. Income from Intangible Assets
6. Cash Subsidy
7. Lottery, Puzzle, Card Game/Online Game or Similar
8. Any Other Income (Other than Section 30)
9. Income subject to Reduced Tax Rate

\*\*\* Firm

\*\*\* AoP

\*\*\* Foreign Income

\*\*\* Spouse/Minor Income

## \*\*\*\* Tax Exempted Income

### Select One:

1. Foreign Remittance
2. **Software and IT Business**
  - Software Development
  - Software or Application Customization
  - NTFN
  - Digital Animation Development
  - Website Development
  - Website Services
  - Web Listing
  - IT Process Outsourcing
  - Website Hosting
  - Digital Graphics Design
  - Digital Data Entry and Processing
  - Digital Data Analytics
  - Geographic Information Services
  - IT Support and Software Maintenance Services
  - Software Test Lab Services
  - Call Center Services
  - Overseas Medical Transcription
  - Search Engine Optimization Services
  - Document Conversion etc.
  - Robotics Process Outsourcing
  - Cyber Security Service
  - Cloud Service
  - System Integration
  - e-Learning Platform
  - e-Book Publication
  - Mobile Application Development Service
  - IT Freelancing
3. Export of Handicraft
4. Income from Tax Exempted Bond or Securities

5. Welfare Allowance from Government/ Muktijuddha kallyan Trust
6. Rewards from Government
7. Income from Old Home
8. Other Exemption under 6<sup>th</sup> Schedule Part 1
  - 1: Exempted Salary and Income of Inter Government and International Organization
  - 2: Exempted Salary- Ambassador and Other
  - 3: Tax etc Received by Government or Local Authority
  - 6: Payment from RPF/SAF/APF
  - 7: Payment from GPF
  - 8: Voluntary Retirement Benefits
  - 15: Capital Gain Received from Firm
  - 16: Income Received as Member of HUF
  - 19: Economics Activities of Hill Tracts
  - 33: Business Income of Ocean Going Ship brought as Foreign Remittance
  - Any Other Exemption Under 6<sup>th</sup> Schedule Part 1
9. Exemption by SRO

### **Investment Category for Rebate**

#### **Investment Category:**

1. Life Insurance Premium
2. Deposit Pension Scheme (DPS)
3. Approved Sanchaypatra
4. Unit Certificate/Mutual Fund/ETF/Joint Investment Scheme
5. Listed Stocks or Shares
6. General Provident Fund (GPF)
7. Recognized Provident Fund (RPF)
8. Approved Superannuation Fund
9. Approved Benevolent Fund & Group Insurance Premium
10. Zakat Fund (Under Zakat Fund Management ACT 2023)
11. Others