

Sonali & Associates

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ITR Filing Document Checklist (FY 2025-26)

Documents salaried individuals, professionals and small business owners should keep ready before filing income tax returns for FY 2025-26 (AY 2026-27).

Personal & Identity Documents

- PAN card and Aadhaar card (Aadhaar must be linked to PAN)
- Bank account details — account number, IFSC code (for all active accounts)
- Email ID and mobile number registered with the Income Tax portal
- Last year's ITR acknowledgement (ITR-V) for reference

Income Proofs

- Form 16 issued by employer(s) for FY 2025-26
- Salary slips for March 2026 and any arrears received
- Form 16A — TDS certificates on interest, professional fees, rent etc.
- Form 26AS and Annual Information Statement (AIS / TIS) from incometax.gov.in
- Interest certificates from banks and post offices (savings, FD, RD)
- Capital gains statements from broker / mutual fund (equity, debt, F&O)
- Rental income details — rent received, municipal taxes paid, tenant PAN if rent > Rs.1 lakh p.a.
- Business / professional income summary — books, receipts, expense vouchers

Deductions & Exemptions (Old Regime only)

- Section 80C: LIC, PPF, EPF, ELSS, principal on home loan, tuition fees
- Section 80D: Health insurance premium for self, family and parents
- Section 80E: Education loan interest certificate
- Section 80G: Donation receipts with PAN of the institution
- Section 24(b): Home loan interest certificate from bank
- HRA: Rent receipts and landlord PAN (if rent > Rs.1 lakh p.a.)
- LTA bills, NPS contribution proof (80CCD(1B))

Other Useful Documents

- Proof of advance tax / self-assessment tax challans paid
- Foreign income, foreign assets and foreign bank account details (if any)
- Demat & broker statements for shares / mutual fund transactions
- Details of high-value transactions reflected in AIS

Disclaimer: This checklist is for general guidance only. Please consult Sonali & Associates for advice specific to your case. © 2026 Sonali & Associates.