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ITR-4 Filing AY 2026-27: Document Checklist for Presumptive Taxpayers u/s 44AD and 44ADA

Checklist for documents and records to keep ready before filing ITR-4.

1. Common Documents for ITR-4 Filers

Box	Document / Record
☐	PAN and Aadhaar
☐	Active e-Filing portal login details
☐	Bank account number, IFSC and pre-validated refund bank account
☐	Mobile number linked with Aadhaar, e-Filing portal or bank for e-verification
☐	Form 16, where salary income exists
☐	Form 16A, where TDS applies
☐	Form 26AS, AIS and TIS
☐	TDS and TCS certificates
☐	Advance tax challans and self-assessment tax challans
☐	Bank statements
☐	Housing loan interest certificate, where applicable
☐	Donation receipts, where applicable
☐	Rental agreement and rent receipts, where applicable
☐	LIC, ULIP and other investment payment receipts, where applicable

Note: Keep these documents ready before starting the return. ITR-4 is an annexure-less return, but supporting records must be retained for reconciliation, verification and future notices.

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2. Presumptive Taxation Basics

Box	Document / Record
☐	Gross receipts / turnover details
☐	Cash receipts summary
☐	Non-cash receipts summary
☐	Digital receipts record
☐	Business bank statement
☐	UPI / payment gateway statement
☐	Nature of business or profession
☐	Business code or profession code
☐	GSTIN, where applicable

Note: Match receipts with bank statements, payment gateway reports and GST turnover, where applicable. Check the cash receipt threshold before applying enhanced limits under Sections 44AD and 44ADA.

3. Section 44AD - Business Cases

Box	Document / Record
☐	Turnover summary
☐	Cash vs non-cash receipt working
☐	Sales summary
☐	GST turnover reconciliation, where applicable
☐	Debtor / creditor details, where maintained
☐	Stock details, where maintained
☐	Presumptive profit working

Note: Section 44AD applies to eligible business taxpayers. Keep the turnover and receipt break-up ready before selecting presumptive income figures in the return.

4. Section 44ADA - Professional Cases

Box	Document / Record
☐	Client-wise receipt summary
☐	Form 16A
☐	Invoices raised
☐	Professional receipts statement
☐	Bank statement
☐	Payment gateway / UPI statement
☐	Presumptive income working
☐	Professional registration details, where applicable

Note: Section 44ADA covers specified professionals. Keep client-wise receipts and TDS records ready so that professional income, Form 16A, AIS and Form 26AS remain consistent.

5. Section 44AE - Goods Carriage Cases

Box	Document / Record
☐	Vehicle registration certificate
☐	Number of goods carriages owned
☐	Month-wise ownership details
☐	Freight receipts
☐	Loan statement
☐	Insurance details
☐	Permit details

Note: Use this section only where income is from plying, leasing or hiring goods carriages. Keep ownership and month-wise vehicle details ready.

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6. Tax Regime and Deduction Records

Box	Document / Record
☐	Tax regime selection
☐	Form 10-IEA details, where old regime is chosen by business or profession taxpayer
☐	Date of filing Form 10-IEA, where applicable
☐	Acknowledgement number of Form 10-IEA, where applicable
☐	Chapter VI-A deduction proofs, where old regime is chosen
☐	Form 10-IA details for deductions under Sections 80DD / 80U, where applicable
☐	Form 10BA details for deduction under Section 80GG, where applicable

Note: The new tax regime is the default regime. A business or profession taxpayer choosing the old regime must keep Form 10-IEA details ready and must preserve deduction proofs.

7. Final Reconciliation Before Filing

Box	Document / Record
☐	PAN, Aadhaar and profile details verified
☐	Form 26AS, AIS and TIS reconciled
☐	TDS and TCS credit checked
☐	Advance tax and self-assessment tax challans checked
☐	Gross receipts / turnover checked
☐	GST turnover checked, where applicable
☐	Cash receipt limit under Section 44AD / 44ADA checked
☐	Bank account for refund pre-validated
☐	Final tax liability reviewed
☐	E-verification option selected

Note: For AY 2026-27, the due date for non-audit business owners and professionals filing ITR-4 is 31 August 2026. After filing, complete e-verification within the prescribed time.