

ITR-2 Filing AY 2026-27: Document Checklist for Capital Gains, Foreign Assets and Other Special Income

Use this downloadable checklist to keep ITR-2 documents ready before filing. ITR-2 covers individuals and HUFs with capital gains, foreign assets, VDA income, more than one house property, foreign tax relief, or other special income. Keep supporting records ready even though the return is annexure-less.

Common Identity, Portal and Tax Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	PAN and Aadhaar	PAN, Aadhaar and PAN-Aadhaar link status.
<input type="checkbox"/>	e-Filing portal details	Registered user ID, password, mobile number and email ID.
<input type="checkbox"/>	Residential status details	Resident, RNOR or non-resident status and supporting travel or stay records.
<input type="checkbox"/>	Bank account details	Bank account number, IFSC and one validated bank account for refund.
<input type="checkbox"/>	Verification access	Aadhaar OTP, DSC, EVC, net banking, bank account or demat account access.
<input type="checkbox"/>	AIS, TIS and Form 26AS	Cross-check income, TDS, TCS, interest, dividend and tax payment entries.
<input type="checkbox"/>	Tax payment proofs	Advance tax challans, self-assessment tax challans, CIN, BSR code, date of payment and challan serial number.
<input type="checkbox"/>	Past filing records	Previous year ITR acknowledgement, computation, refund or demand status and pending notice details.

Note: ITR-2 is an annexure-less return. Documents are not attached with the return but must be kept for reconciliation, notices and future reference.

Salary, Pension and House Property Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	Form 16 and salary slips	Salary, pension, exempt allowances, deductions under Section 16 and employer TAN.
<input type="checkbox"/>	Pension certificate	Pension payment certificate and arrear details, where reported.
<input type="checkbox"/>	House property details	Property address, ownership share, co-owner details and property type.
<input type="checkbox"/>	Rental records	Tenant details, rent received, municipal tax paid and related proof.
<input type="checkbox"/>	Home loan records	Interest certificate, principal repayment certificate, lender name and lender PAN.
<input type="checkbox"/>	Pass-through income	Details of pass-through income linked to house property, where applicable.

Note: ITR-2 covers taxpayers with more than one house property. Report self-occupied, let-out and deemed let-out properties in Schedule House Property.

Capital Gains and Section 112A Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	Capital gain statement	Consolidated capital gain statement from broker, registrar or mutual fund platform.
<input type="checkbox"/>	Broker statement and contract notes	Sale date, purchase date, quantity, sale value, purchase cost and expenses.
<input type="checkbox"/>	Holding and demat statement	Holding period, ISIN, scrip details and STT details.

	Document / Record	Details to keep ready
<input type="checkbox"/>	Land or building transfer records	Sale deed, purchase deed, stamp duty value, improvement cost proof and valuation report.
<input type="checkbox"/>	Exemption proof	Documents for Sections 54, 54F or 54EC, where claimed.
<input type="checkbox"/>	Schedule 112A details	Scrip-wise details for equity shares, equity-oriented funds or business trust units where STT is paid.
<input type="checkbox"/>	Schedule 115AD details	FPI details, SEBI registration number and non-resident capital gain records, where applicable.

Note: For land or building, enter each property computation. For shares bought on or before 31 January 2018, scrip-wise Schedule 112A details are required.

VDA and Other Source Income Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	VDA exchange or wallet statement	Date of acquisition, date of transfer, sale consideration, cost and transaction ID.
<input type="checkbox"/>	Section 194S TDS details	TDS deducted on VDA transfer and related platform records.
<input type="checkbox"/>	Savings and deposit interest	Savings bank, fixed deposit, recurring deposit and post office interest records.
<input type="checkbox"/>	Dividend income	Dividend statement and AIS match.
<input type="checkbox"/>	Family pension	Family pension certificate and eligible deduction details.
<input type="checkbox"/>	Income tax refund interest	Interest amount reflected in AIS or order.

	Document / Record	Details to keep ready
<input type="checkbox"/>	Special-rate income	Records for income charged at special rates, including racehorse income, where applicable.

Note: Schedule VDA income flows into Schedule Capital Gains. Match other source income with AIS and TIS before submitting the return.

Losses, Deductions and Donation Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	Current year loss working	Loss set-off computation for Schedule CYLA.
<input type="checkbox"/>	Brought-forward loss records	Earlier year return acknowledgement and computation for Schedule BFLA.
<input type="checkbox"/>	Carry-forward loss records	Details of losses to be carried forward in Schedule CFL.
<input type="checkbox"/>	Chapter VI-A proof	LIC, PPF, ELSS, tuition fee, home loan principal, health insurance and NPS proof.
<input type="checkbox"/>	Donation records	Section 80G and 80GGA donation receipts, donee details and payment mode.
<input type="checkbox"/>	Education loan interest	Interest certificate and lender details.

Note: Under the default new tax regime, only selected deductions such as Section 80CCD(2) and Section 80CCH remain enabled. Old regime claims require correct regime selection.

Foreign Income, Foreign Assets and Tax Relief Records

	Document / Record	Details to keep ready
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	Document / Record	Details to keep ready
<input type="checkbox"/>	Foreign bank accounts	Country, account number, peak balance and closing balance details.
<input type="checkbox"/>	Foreign equity and securities	Holding details, income details and sale records.
<input type="checkbox"/>	Foreign immovable property	Address, ownership, income and sale details.
<input type="checkbox"/>	Foreign source income	Country-wise income details for Schedule FSI.
<input type="checkbox"/>	Foreign tax credit records	Foreign tax paid proof, Tax Residency Certificate and Form 67 details.
<input type="checkbox"/>	Schedule FA records	Foreign assets or income from any source outside India.

Note: Schedule FA is required for residents with foreign assets or foreign income. It is not required for RNOR or non-resident taxpayers.

Assets, Liabilities and Final Filing Records

	Document / Record	Details to keep ready
<input type="checkbox"/>	Schedule AL records	Immovable property, vehicles, jewellery, bank balances, shares, securities and liabilities.
<input type="checkbox"/>	Tax paid verification	TDS from salary, TDS from other income, TCS, advance tax and self-assessment tax.
<input type="checkbox"/>	Tax regime selection	New regime is default. Select old regime in the return if old regime deductions and exemptions are claimed.
<input type="checkbox"/>	Refund bank account	Pre-validated bank account selected for refund.

	Document / Record	Details to keep ready
<input type="checkbox"/>	Return preview and validation	Preview, validation, place, declaration and final tax liability check.
<input type="checkbox"/>	E-verification records	Aadhaar OTP, EVC, DSC or ITR-V tracking details.

Note: Schedule AL is mandatory if total income exceeds Rs. 1 crore. ITR-2 for AY 2026-27 is due on 31 July 2026 for non-audit taxpayers. Verify the return within 30 days after filing.

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