

ITR-1, also known as Sahaj, is the most basic income tax return form used by individual taxpayers. Here's a brief overview of Part 1 of the offline version:

- 1. Personal Information:** This section requires you to fill in your personal details such as name, address, PAN (Permanent Account Number), Aadhaar number, and contact details.
- 2. Filing Status:** You need to specify whether you are filing the return before the due date or after the due date.
- 3. Assessment Year:** Mention the assessment year for which you are filing the return. For instance, if you are filing for income earned in the financial year 2023-24, the assessment year would be 2024-25.
- 4. Return Filed Under:** Select whether the return is being filed under section 139(1) or section 139(4).
- 5. Nature of Employment:** Indicate whether you are a government employee, pensioner, or other.
- 6. Taxpayer Identification Number:** Provide your TAN (Tax Deduction and Collection Account Number) if applicable.
- 7. Income Details:** This part requires you to provide details of your income under various heads such as salary, house property, other sources, etc. Specify income earned and deductions claimed.
- 8. Tax Payments and Verification:** Mention details of tax payments made during the year such as TDS (Tax Deducted at Source), advance tax, and self-assessment tax. Also, sign and verify the return.
- 9. Bank Account Details:** Furnish details of the bank account in which you wish to receive any refund due.

Ensure accuracy while filling in these details and attach necessary documents as per the instructions provided with the form. Remember to double-check all information before submission to avoid discrepancies or delays in processing.