



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2026-27 - ITR 4 - Schema Change Document

Version 1.1
30 June 2026

Directorate of Income Tax (Systems)
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Document Revision List

Document Name: ITR 4 Schema Changes for AY 2026-27'

Version Number: 1.1

Revision Details

| Version No. | Revision Date | Revision Description | Page Number |
|-------------|---------------|----------------------|-------------|
| 1.1 | 30 June,2026 | Refer Section 2.1 | 5 |
| 1.0 | 15 May,2026 | Initial Release | NA |

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1. Purpose

The purpose of this document is to track the changes made in ITR 4 Schema post first release.

2. Release changes

Below section describes the list of JSON schema changes since the first production release of the schema for Assessment year 2026-27.

2.1 Schema changes as on 30th June 2026 to the Original Schema released on 15th May 2026

Table 1: 30 June 2026 Changes

| S.N | JSON Root Element | JSON Element Name | Change | Change Description |
|-----|-------------------|-------------------|----------|------------------------------|
| 1. | ExemptUs10 | SubCategory | Modified | Description and Enum Updated |
| 2. | ExemptUs10 | Description | Modified | New field added |