



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2025-26 - ITR 5 - Schema Change Document

Version 1.1
23 December 2025

Directorate of Income Tax (Systems)
E-2, A.R.A. Centre, Ground Floor
Jhandewalan Extension
New Delhi – 110055

Document Revision List

Document Name: 'ITR 5 Schema Changes for AY 2025-26'

Version Number: 1.1

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.1	23 December, 2025	Refer Section 2.1	5
1.0	08 August,2025	Initial Release	NA

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1. Purpose

The purpose of this document is to track the changes done in ITR 5 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 2025-26.

2.1 Schema changes as on 23rd December, 2025 to the Original Schema released on 08th August, 2025

Table 1: 23 December, 2025
Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	SlumpSaleInStcg	NetWorthOfDivision	Modified	Minimum Updated
2.	SlumpSaleInLtcg_BE	NetWorthOfDivision	Modified	Minimum Updated
3.	SlumpSaleInLtcg	NetWorthOfDivision	Modified	Minimum Updated