Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2025-26 - ITR 5 - Schema Change Document

Version 1.2
01 January 2026

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: 1.2

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	01 January, 2026	Refer Section 2.2	5
1.1	23 December, 2025	Refer Section 2.1	5
1.0	08 August,2025	Initial Release	NA

Contents

1. Purpose 5

2. Release changes 5

2.1 Schema changes as on 23rd December, 2025 to the Original Schema released on 08th August, 2025 5

2.2 Schema changes as on 01st January, 2026 to the Last Schema released on 23rd December, 2025 5

List of Tables

Table 1: 23 December, 2025 Changes.....5
Table 2: 01 January, 2026 Changes.....5

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

2.2 Schema changes as on 01st January, 2026 to the Last Schema released on 23rd December, 2025

Table 2: 01 January, 2026 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	FilingStatus	IncomeTaxSec	Modified	New enum “21” is added for Return filing u/s 139(8A) and maximum value is updated
2.	ITR5	PartA_139_8A	Added	New schedule “PartA_139_8A” is added in definitions and applicable fields are added inside “PartA_139_8A” as per notified form
3.	ITR5	PartB-ATI	Added	New schedule “PartB-ATI” is added in definitions and applicable fields are added inside “PartB-ATI” as per notified form
4.	PartA_139_8A	UnabsorbedDepreciationYear	Enum Correction	Enum provided for the next two AY

5.	PartA_139_8A	ReturnFiledEffectFlg	Tag name updated	Changed to “RevisedReturnFile”
6.	PartA_139_8A	ReturnType	Tag Deleted	Replaced with new tag “UpdatedReturnFile”
7.	PartA_139_8A	UpdatedReturnFile	Tag Added	Tag Added