

# **Act Practice Update Returns**

United States. National Labor Relations Board

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Income tax Return ITR Forms New ITR Forms for the Assessment Year 2022 23 vide Notification No 21 2022 dated 30 03 2022 Notification No 23 2022 dated 01 04 2022 These ITR Forms will be applicable to file income tax returns in respect of income earned during the period 01 04 2021 to 31 03 2022 In this article we have prepared 63 FAQs on the filing of ITRs and bifurcated those into various categories Key Highlights 1 Applicable ITR forms for Assessment Year 2022 23 their applicability and due dates 2 When is it mandatory to file the return of income for an individual or HUF 3 Under what circumstances is a non resident exempt from filing a return of income 4 What is an updated return and who is eligible to file it 5 What should be the relevant accounting period for reporting foreign assets in Schedule FA 6 What is the meaning of Financial Interest 7 What is Annual Information Statement AIS and how to access it 8 How to report the cost of acquisition and sale consideration in case unlisted equity shares have been held during the year by way of gift will amalgamation etc 9 Whether property and buyer information is required to be reported under the Capital Gain Schedule if such property is situated outside India and sold to a non resident 10 How to claim TDS credit in ITR if the deductor didn t deposit TDS

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web sugar skulls monarch butterflies marigolds and traditional paper banners papel picado are all symbols of the día de los muertos courtesy of the smithsonian latino center 3 it s a celebration of life not death ancient mesoamericans believed that death was part of the journey of life

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web spirits of the adults at midnight of the following day november 2nd the celebrations shift to honor the lives of the departed adults the night is filled with laughter and fun memories much like the night before however the ofrendas take on a more adult like theme with tequila pan de muerto mezcal pulque and jars of atole

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