

Set off & Carry Forward of Losses- Inter Head & Intra Head PROFITS

		Salary	House Property		Business & Profession			Capital gains		Income from other Sources			
			SOP DSOP	Others	Speculative Profits	Business Profits (others)	Profits u/s 35AD	Long Term Gains	Short Term Gains	Normal	OMRH	WFL	
LOSSES	Salary	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	HP	Self Occ Prop	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		DSOP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Others	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	B & P	Specul Loss				✓							
		Business Loss		✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Loss u/s 35AD						✓					
		Unabsrbd Dep		✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Capital Gains	LTCL							✓				
		STCL							✓	✓			
	IOS	Normal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		OMRH										✓	
		WFL											
	Carry Forward Losses can be adjusted against	Salary	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
H Property			✓	✓									
Specul Loss					✓								
Loss u/s 35AD							✓						
Business Loss					✓	✓	✓						
LTCL								✓					
STCL								✓	✓				
OMRH											✓		
Time till c/f		8 years		4 years	8 years	infinite	8 years	8 years	can't	4years	can't		

Sequence : Inter Source (same head) → Inter Head → B/f loss → b/f dep

Space for your notes: