

Form No. 168 - Frequently Asked Questions (FAQs)

Annual Information Statement (AIS)

Name of form as per I.T. Rules, 1962	26AS (AIS)	Name of form as per I.T. Rules, 2026	168
Corresponding section of I.T. Act, 1961	285BB	Corresponding section of I.T. Act, 2025	510
Corresponding Rule of I.T. Rules, 1962	114-I	Corresponding Rule of I.T. Rules, 2026	245

1. What is AIS?

Ans. AIS stands for **Annual Information Statement**. It is a statement available on the Income-tax Department’s website that shows the financial transactions linked to PAN of taxpayer for a particular financial year. These details are reported to the department by banks, employers, mutual fund companies, stock brokers, property registrars, and other institutions. In simple words, AIS is a yearly record of what different organizations have informed the tax department about the taxpayer’s income and major financial activities.

2. What is TIS?

Ans. TIS stands for **Taxpayer Information Summary**. It is a summarized version of the AIS. While AIS contains detailed transaction-wise information, TIS shows the final category-wise totals such as total salary income, total rental income, total interest income, total capital gains, and total tax paid. TIS is mainly designed to help taxpayers use correct figures while filing their Income-tax Return (ITR).

3. How can AIS (Annual Information Statement) be accessed?

Ans. The taxpayer can access AIS by logging in to the Income-tax e-filing portal by following below mentioned steps:

Step 1: Login to e-filing portal (<https://www.incometax.gov.in/>).

Step 2: After login to e-filing portal, -

Click on “View Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab.

OR

Click on “AIS” tab.

OR

Click on “AIS” tile under “Compliance Portal” under “Pending Actions”

(For more details, kindly refer Annual Information Statement User Guide available under “Resources” section at AIS Homepage.)

4. How can TIS (Taxpayer Information Summary) be accessed?

Ans. TIS is available on the **same AIS dashboard**. Once the taxpayer opens AIS, he needs to simply click on the “TIS” tab. It will display the summarized income and tax figures prepared from AIS data, which are useful while filing the Income-tax Return.

5. Why were AIS and TIS introduced by the Income-tax Department?

Ans. The Income-tax Department introduced AIS and TIS to improve transparency and accuracy in tax reporting. These facilities help taxpayers understand what information about their financial affairs is already available with the Income-tax department. They also help reduce mistakes, prevent income from being missed while filing returns, and minimize future tax notices due to mismatch.

6. What is the main difference between AIS and TIS?

Ans. AIS is a detailed statement that shows individual transactions reported by different sources. TIS is a simplified summary created from AIS data. AIS is mainly used for verification and correction, while TIS is mainly used as a reference while preparing and filing the Income-tax Return.

AIS is the detailed data source, TIS is the summarized reference, and ITR is the final legal declaration.

Taxpayer should review AIS carefully, submit corrections if required, verify updated TIS, and then file the return to avoid future notices on account of mismatch.

7. What type of information is shown in AIS?

Ans. The information shown in AIS is divided in two parts:

PART A- General Information

Part-A displays general information pertaining to the taxpayer, including PAN, name of the taxpayer, date of birth/ incorporation, contact number, e-mail id and address of Taxpayer.

PART- B

• **TDS/TCS Information:** - Information related to tax deducted/collected at source is displayed here. The Information code of the TDS/TCS, Information description and Information value is shown.

• **SFT Information:** - Under this head, information received from reporting entities under Statement of Financial transaction (SFT) is displayed. The SFT code, Information description and Information value is made available.

• **Payment of Taxes:** - Information relating to payment of taxes under different heads, such as Advance Tax and Self-Assessment Tax, is displayed here.

• **Demand and Refund:** - Information relating to the details of the demand raised and refund initiated (TY and amount) during a tax year is displayed here.

• **Other Information:** - Details of the information received from the other sources, such as data pertaining to Annexure II salary, Interest on refund, Dividend, Securities transactions, Mutual fund transactions, Outward Foreign Remittance/Purchase of Foreign Currency etc., is displayed here.

This makes AIS a very comprehensive financial statement for the year.

8. What type of information is shown in TIS?

Ans. TIS shows the final summarized income figures such as:

- Total salary income,
- Total rental income
- Total interest income,
- Total dividend income,
- Total capital gains,
- Total business income, and
- Total taxes paid.

These are consolidated figures that taxpayers can directly use while filling in their Income-tax Return.

9. How are AIS and TIS useful while filing the Income-tax Return?

Ans. AIS and TIS help taxpayers ensure that no income is forgotten or under-reported while filing the Income-tax Return. These allow taxpayers to cross-check their own records with the department's data. This helps in filing accurate returns, reduces the chances of receiving notices on account of mis-match, and provides confidence that income and taxes are being reported correctly.

10. What should a taxpayer do if some information in AIS is incorrect?

Ans. If any entry is incorrect, duplicated, or does not belong to the taxpayer, it should be reported using the feedback option available in the AIS section of the portal. After logging into the portal, the taxpayer needs to open AIS, select the transaction, click on Give Feedback, choose the appropriate reason such as incorrect, duplicate, or not related, and submit the response.

11. Can TIS be edited directly by the taxpayer?

Ans. No. TIS cannot be edited directly. It is updated automatically after the department processes feedback submitted in AIS.

12. Should income be reported even if not shown in AIS?

Ans. Yes. All actual incomes must be reported in the ITR, even if it is missing from AIS.