



**Directorate of Income Tax (Systems)**

**Annual Information Statement (AIS)**

**Handbook**

**Version 2.0 (March 2022)**

### Document Version Control

Version	Month	Remarks
1.0	October 2021	First version
2.0	March 2022	Second version – included details of GST Turnover, GST purchases , TDS-194Q (under Business receipts) and Income of specified senior citizens.

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## 1. About this Document

The objective of this document is to develop common and shared understanding related to Annual Information Statement (AIS) and various information sources.

## 2. Background

In order to promote transparency and simplifying the tax return filing process, CBDT vide Notification dated May 28, 2020 has amended Form 26AS vide Sec 285BB of Income Tax Act, 1961 r.w.r.114-I of Income Tax Rules, 1962 w.e.f. 01.06.2020. The new Form 26AS is an Annual Information Statement or AIS which will provide a complete profile of the taxpayer for a particular year.

The Board may also authorise the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or any person authorised by him to upload the information received from any officer, authority or body performing any function under any law or the information received under an agreement referred to in section 90 or section 90A of the Income-tax Act,1961 or the information received from any other person to the extent as it may deem fit in the interest of the revenue in the annual information statement . The format of Annual Information Statement is as under:

### **Part A**

Permanent Account Number, Aadhaar Number, Name, Date of Birth/  
Incorporation/ Formation, Mobile No., Email Address, Address.

### **Part B**

1. Information relating to tax deducted or collected at source.
2. Information relating to specified financial transaction (SFT)
3. Information relating to payment of taxes
4. Information relating to demand and refund
5. Information relating to pending proceedings
6. Information relating to completed proceedings
7. Any other information in relation to sub-rule (2) of rule 114-I

### 3. Annual Information Statement Overview

Annual Information Statement or AIS is comprehensive view of information for a taxpayer displayed in Form 26AS. During preparation of AIS, information processing is required to display complete and accurate information to the taxpayer.

#### 3.1 Objectives

The key objectives of AIS are:

- Display complete information to the taxpayer
- Promote voluntary compliance and enable seamless prefilling of return
- Deter non-compliance

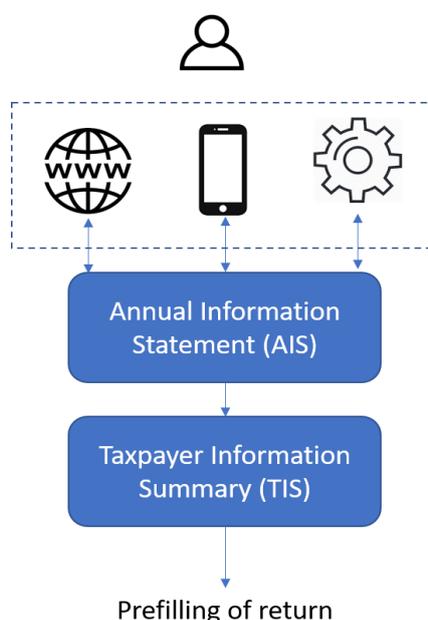
#### 3.2 AIS Features

Salient Features of new AIS are as under:

- Inclusion of new information (interest, dividend, securities transactions, mutual fund transactions, foreign remittance information etc.)
- Use of Data Analytics to populate PAN in non-PAN data for inclusion in AIS.
- Deduplication of information and generation of a simplified Taxpayer Information Summary (TIS) for ease of filing return (pre-filling will be enabled in a phased manner).
- Taxpayer will be able to submit online feedback on the information displayed in AIS and also download information in PDF, JSON, CSV formats.
- AIS Utility will enable taxpayer to view AIS and upload feedback in offline manner.
- AIS Mobile Application will enable taxpayer to view AIS and upload feedback on mobile.

**Disclaimer:** Annual Information Statement (AIS) includes information presently available with Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Annual Information Statement (AIS). Taxpayer is expected to check all related information and report complete and accurate information in the Income Tax Return.

The schematic flow of information is as under:



### 3.3 AIS Preparation

Some key information processing steps are:

- **PAN Population:** In case no valid PAN is available in the submitted information, the PAN will be populated on matching Aadhaar and other key attributes.
- **Information Display:** Generally, the reported information is displayed against the reported PAN holder. The information display logic for specific information such as property, bank account, demat account etc. aims to show information to relevant PAN holders to enable review and submission of feedback
- **Information Deduplication:** In case where similar information is reported under different information types (e.g. reporting of interest/dividend in SFT and TDS) the information with lower value will be marked as “Information is duplicate / included in other information” using automated rules.
- **Taxpayer Information Summary (TIS) preparation:** The information category wise aggregated information summary for a taxpayer is prepared after deduplication of information based on pre-defined rules. It shows processed value (i.e. value generated after deduplication of information based on pre-defined rules) and derived value (i.e. value derived after considering the taxpayer feedback and processed value) under each information category (e.g. Salaries, Interest, Dividend etc.). The derived information will be used for prefilling of Return.

### 3.4 AIS Feedback

The taxpayer will be able to view AIS information and submit following types of response on the information:

- Information is correct
- Information is not fully correct
- Information relates to other PAN/Year
- Information is duplicate / included in other information
- Information is denied
- Customized Feedback

### 3.5 AIS Feedback Processing

The AIS Feedback processing approach is as under:

- The feedback provided by assessee will be captured in the Annual Information Statement (AIS) and reported value and modified value (i.e. value after feedback) will be shown separately.
- The feedback provided by assessee will be considered to update the derived value (value derived after considering the taxpayer feedback) in Taxpayer Information Summary (TIS)
- Information assigned to other PAN/Year in AIS will be processed and information will be shown in the AIS of the taxpayer using automated rules.
- In case the assigned information is modified/denied, the feedback will be processed in accordance with risk management rules and high risk feedback will be flagged for seeking confirmation from the information source.

### 3.6 Key Terms

<b>Annual Information Statement (AIS)</b>	AIS is comprehensive view of information for a taxpayer displayed in Form 26AS. It shows both reported value and modified value (i.e. value after considering taxpayer feedback) under each section (i.e. TDS, SFT, Other information)
<b>Reported Value</b>	Reported Value refers to information value as reported by the information source against a PAN.
<b>Modified Value</b>	Modified Value refers to value which has been modified by the taxpayer by submitting feedback. The reported value and value after feedback will be shown separately in the Annual Information Statement (AIS)
<b>Taxpayer Information Summary (TIS)</b>	TIS is an information category wise aggregated information summary for a taxpayer. It shows processed value (i.e. value generated after deduplication of information based on pre-defined rules) and derived value (i.e. value derived after considering the taxpayer feedback and processed value) under each information category (e.g. Salaries, Interest, Dividend etc.). The derived information in TIS will be used for prefilling of Return.
<b>Processed Value</b>	Processed Value refers to value generated after deduplication of information based on pre-defined rules. The Processed Value is displayed only in Taxpayer Information Summary (TIS)
<b>Derived value</b>	Derived value refers to value displayed in Taxpayer Information Summary (TIS) which is derived after considering the taxpayer feedback (if any) and processed value. The derived information will be used for prefilling of Return.
<b>Information Category</b>	Information category is broad information category (refer Annexure A) which combines similar information sources to present a simplified summary to enable pre-filling of ITR.
<b>L1 Level Information</b>	L1 Level Information is the lowest level of information displayed in Annual Information Statement (AIS). Each information is displayed by unique Transaction sequence number (TSN). The taxpayer feedback is always captured at the L1 level. In case when taxpayer provides bulk feedback, the feedback is captured at TSN level. L1 Level display shows both reported value and modified value (i.e. value modified after considering the taxpayer feedback).
<b>L2 Level Information</b>	L2 Level Information is the source wise aggregated value displayed in Annual Information Statement (AIS) as well as Taxpayer Information Summary (TIS). During processing, duplicate information is marked at L2 level. L2 Level display shows reported value, processed value (i.e. value generated after deduplication of information based on pre-defined rules) and derived value (i.e. value derived after considering the taxpayer feedback).
<b>L3 Level Information</b>	L3 Level Information is the information category wise aggregated value displayed in Taxpayer Information Summary (TIS). During processing, duplicate information is marked at L2 level only. L2 Level display shows reported value, processed value (i.e. value generated after deduplication of information based on pre-defined rules) and derived value (i.e. value derived after considering the taxpayer feedback)

### 3.7 Illustrations

#### Illustration 1: Display of information reported under both TDS and SFT

Payment of dividend above Rs 5,000 is required to be reported under TDS Statement. Under SFT all dividend payment is required to be reported. In this case, Dividend payment of Rs 70,000 was reported by the Deductor (TAN based) under TDS and 74,000 was reported under SFT by the reporting entity.

### Annual Information Statement (AIS)

#### TDS - Information source (L2 level)

Annual Information Statement F.Y. 2020-21 AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** [Download](#) All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTL.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status: Submitted Partially Submitted

TDS/TCS Information **SFT Information** Payment of Taxes Demand and Refund Other Information

**Part B1- Information relating to Tax deducted/collected at source (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	TDS-194	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	02	Amount Paid / Credited	70,000

**Details** Filter [Bulk Feedback](#) [Download](#) [Refresh](#)

Sr.No	Quarter	Date of Payment/Credit	Amount Paid/Credited	Tax Deducted	Tax Deposited	Status	Feedback
1	Q1 (Apr- Jun)	04-Apr-2020	20,000	2,000	2,000	Active	<a href="#">Optional</a>
2	Q3 (Jan- Mar)	04-Mar-2021	50,000	5,000	5,000	Active	<a href="#">Optional</a>

#### SFT - Information source (L2 level)

Annual Information Statement F.Y. 2020-21 AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** [Download](#) All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTL.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status: Submitted Partially Submitted

TDS/TCS Information **SFT Information** Payment of Taxes Demand and Refund Other Information

**Part B2- Information relating to Specified Financial Transactions (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	SFT-015	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	01	Total Dividend Amount	74,000

**Details** Filter [Bulk Feedback](#) [Download](#) [Refresh](#)

Sr. No	Reported On	Dividend Amount	Status	Feedback
1	05-May-2021	74,000	Active	<a href="#">Optional</a>

Note: In AIS, TDS information and SFT information is reported under sections B1 and B2

### Taxpayer Information Summary (TIS)

**Annual Information Statement**
F.Y. 2020-21
AAAPA1234A (Kuldeep Choudhary)

Taxpayer Information Summary (TIS)
Annual Information Statement (AIS)
Download

All values are in INR unless specified  
Data Updated as On 06-05-2021

**General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>XXXX XXXX 9323</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTI.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Tax Information Summary (TIS)**

Information Category	Processed Value	Derived Value
> Salary	15,00,000	15,00,000
> Rent received	3,80,000	2,80,000
∨ Dividend	74,000	74,000

**Details** Filter | Download | Refresh

Part	Information Description	Information Source	Amount Description	Amount		
				Reported	Processed	Derived
SFT	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	Total Dividend Amount	74,000	74,000	74,000
TDS/ TCS	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	Amount Paid/ Credited	70,000	-	-

Note: Information reported under TDS is marked as Duplicate during Processing

## Illustration 2: Display of taxpayer feedback

Taxpayer has been provided a facility to provide feedback. If the taxpayer reduces the dividend amount to 73,000 under SFT, the derived value i.e. value derived after considering the taxpayer feedback will be shown both in Annual Information Statement (AIS) and Taxpayer Information Summary (TIS).

### Annual Information Statement (AIS)

#### TDS - Information source (L2 level)

Annual Information Statement
F.Y. 2020-21
AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** Download
All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTL.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status: ✔ Submitted ● Partially Submitted

TDS/TCS Information
SFT Information
Payment of Taxes
Demand and Refund
Other Information

**Part B1 - Information relating to Tax deducted/collected at source (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	TDS-194	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	02	Amount Paid / Credited	70,000

**Details** Filter Bulk Feedback

Sr.No	Quarter	Date of Payment/Credit	Amount Paid/Credited	Tax Deducted	Tax Deposited	Status	Feedback
1	Q1 (Apr- Jun)	04-Apr-2020	20,000	2,000	2,000	Active	Optional
2	Q3 (Jan- Mar)	04-Mar-2021	50,000	5,000	5,000	Active	Optional

#### SFT - Information source (L2 level)

Annual Information Statement
F.Y. 2020-21
AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** Download
All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTL.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status: ✔ Submitted ● Partially Submitted

TDS/TCS Information
**SFT Information**
Payment of Taxes
Demand and Refund
Other Information

**Part B2- Information relating to Specified Financial Transactions (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	SFT-015	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	01	Total Dividend Amount	74,000 (73,000)

**Details** Filter Bulk Feedback

Sr. No	Reported On	Dividend Amount	Status	Feedback
1	05-May-2021	74,000 (73,000)	Active	Information is not fully correct

Note: The information value after feedback is also shown separately (in brackets)

### Taxpayer Information Summary (TIS)

**Annual Information Statement**
F.Y. 2020-21
AAAPA1234A (Kuldeep Choudhary)

Taxpayer Information Summary (TIS)
Annual Information Statement (AIS)
Download

All values are in INR unless specified  
Data Updated as On 06-05-2021

**General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b> Mobile Number <b>9999999999</b>	Aadhaar Number <b>XXXX XXXX 9323</b> E mail Address <b>IDSS.LTI.test@gmail.com</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b> Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	Date of Birth <b>02-NOV-1996</b>
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**Tax Information Summary (TIS)**

Information Category	Processed Value	Derived Value
> Salary	15,00,000	15,00,000
> Rent received	3,80,000	2,80,000
∨ Dividend	74,000	73,000

Details
Filter | Download | Refresh

Part	Information Description	Information Source	Amount Description	Amount		
				Reported	Processed	Derived
SFT	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	Total Dividend Amount	74,000	74,000	73,000
TDS/ TCS	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	Amount Paid/ Credited	70,000	-	-

Note: The derived information in TIS is reduced after considering taxpayer feedback. This information will be used for prefilling.

### Illustration 3: Display of updation in information

If information is updated by submission of correction statement, the original transaction is marked as inactive and a new transaction vale is added in the view. If the reporting entity submits a correction statement (SFT-17) showing dividend income as 73,000, the same is added as a new transaction.

## Annual Information Statement (AIS)

### TDS - Information source (L2 level)

Annual Information Statement F.Y. 2020-21 AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** [Download](#) All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTLtest@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status:  Submitted  Partially Submitted

TDS/TCS Information **SFT Information** Payment of Taxes Demand and Refund Other Information

**Part B1- Information relating to Tax deducted/collected at source (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	TDS-194	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	02	Amount Paid / Credited	70,000

**Details** Filter [Bulk Feedback](#) [Download](#) [Refresh](#)

Sr.No	Quarter	Date of Payment/Credit	Amount Paid/Credited	Tax Deducted	Tax Deposited	Status	Feedback
1	Q1 (Apr- Jun)	04-Apr-2020	20,000	2,000	2,000	Active	<input type="button" value="Optional"/>
2	Q3 (Jan- Mar)	04-Mar-2021	50,000	5,000	5,000	Active	<input type="button" value="Optional"/>

### SFT - Information source (L2 level)

Annual Information Statement F.Y. 2020-21 AAAPA1234A (Kuldeep C)

Taxpayer Information Summary (TIS) **Annual Information Statement (AIS)** [Download](#) All values are in INR unless specified  
Data Updated as On 06-05-2021

**Part A - General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTLtest@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

**Part B** Feedback Status:  Submitted  Partially Submitted

TDS/TCS Information **SFT Information** Payment of Taxes Demand and Refund Other Information

**Part B2- Information relating to Specified Financial Transactions (Values in INR)** Filter

Information Category	Information Code	Information Description	Information Source	Count	Amount Description	Amount
Dividend	SFT-015	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	01	Total Dividend Amount	73,000

**Details** Filter [Bulk Feedback](#) [Download](#) [Refresh](#)

Sr. No	Reported On	Dividend Amount	Status	Feedback
1	05-Jul-2021	73,000	Active	<input type="button" value="Optional"/>
2	05-May-2021	74,000 (73,000)	Inactive	Information is not fully correct

Note: The original transaction is marked as inactive

### Taxpayer Information Summary (TIS)

**Annual Information Statement**

[Taxpayer Information Summary \(TIS\)](#)
[Annual Information Statement \(AIS\)](#)
[Download](#)

F.Y. 2020-21 | AAAPA1234A (Kuldeep C)

All values are in INR unless specified  
Data Updated as On 06-05-2021

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**General Information** F.Y. 2020-21

Permanent Account Number (PAN) <b>AAAPA1234A</b>	Aadhaar Number <b>NA</b>	Name of Assessee <b>KULDEEP CHOUDHARY</b>	Date of Birth <b>02-NOV-1996</b>
Mobile Number <b>9999999999</b>	E mail Address <b>IDSS.LTL.test@gmail.com</b>	Address <b>124,NANDLAL ROAD HATOD,HATOD,INDORE,453111,MADHYA PRADESH</b>	

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**Tax Information Summary (TIS)**

Information Category	Processed Value	Derived Value
> Salary	15,00,000	15,00,000
> Rent received	3,80,000	2,80,000
∨ Dividend	73,000	73,000

**Details** Filter | Download | Refresh

Part	Information Description	Information Source	Amount Description	Amount		
				Reported	Processed	Derived
SFT	Dividend income (SFT-015)	PNS Ltd. (BBBCP4321B.AB345)	Total Dividend Amount	73,000	73,000	73,000
TDS/ TCS	Dividend received (Section 194)	PNS Ltd. (DELP12345H)	Amount Paid/ Credited	70,000	-	-

Note: The processed and derived information in TIS is updated to reflect correction statement

## 4. AIS Information Category

The broad categories of Information in Taxpayer Information Summary (TIS) are as under:

The key information sources, approach for Annual Information Statement (AIS) processing and Taxpayer Information Summary (TIS) preparation is explained in following paragraphs.

1. Salary
2. Rent received
3. Dividend
4. Interest from savings bank
5. Interest from deposit
6. Interest from others
7. Interest from income tax refund
8. Rent on plant & machinery
9. Winnings from lottery or crossword puzzle u/s 115BB
10. Winnings from horse race u/s 115BB
11. Receipt of accumulated balance of PF from employer u/s 111
12. Interest from infrastructure debt fund u/s 115A(1)(a)(iia)
13. Interest from specified company by a non-resident u/s 115A(1)(a)(iiaa)
14. Interest on bonds and government securities
15. Income in respect of units of non-resident u/s 115A(1)(a)(iiab)
16. Income and long-term capital gain from units by an offshore fund u/s 115AB(1)(b)
17. Income and long-term capital gain from foreign currency bonds or shares of Indian companies' u/s 115AC
18. Income of foreign institutional investors from securities u/s 115AD(1)(i)
19. Insurance commission
20. Receipts from life insurance policy
21. Withdrawal of deposits under national savings scheme
22. Receipt of commission etc. on sale of lottery tickets
23. Income from investment in securitization trust
24. Income on account of repurchase of units by MF/UTI
25. Interest or dividend or other sums payable to government
26. Sale of land or building
27. Receipts for transfer of immovable property
28. Sale of vehicle
29. Sale of securities and units of mutual fund
30. Off market debit transactions
31. Off market credit transactions
32. Business receipts
33. Business expenses
34. Rent payment
35. Miscellaneous payment
36. Cash deposits
37. Cash withdrawals
38. Cash payments
39. Outward foreign remittance/purchase of foreign currency
40. Receipt of foreign remittance
41. Payment to non-resident sportsmen or sports association u/s 115BBA
42. Foreign travel
43. Purchase of immovable property
44. Purchase of vehicle

45. Purchase of time deposits
46. Purchase of securities and units of mutual funds
47. Credit/Debit card
48. Balance in account
49. Income distributed by business trust
50. Income distributed by investment fund
51. GST turnover
52. GST purchases
53. Income of specified senior citizen

## 4.1 Salary

The key information sources under this information category are as under:

#	Information	Description
1.	Salary (TDS Annexure II)	Employer submits detailed breakup of salary, perquisites, profits in lieu of salary etc paid to the employee in Annexure II of the TDS statement (24Q) of the last quarter. This information is also provided by the employer to the employee (taxpayer) in Part B (Annexure) of Form 16.
2.	Salary Received (Section 192)	Employer submits TDS quarterly statement (Form 24Q) with details of amount paid to employee and amount of tax deducted from the employee. All salary reported in TDS quarterly statement is provided by the employer to the employee (taxpayer) in Form 16.

The approach for AIS processing and information handling is as under:

- i. For an employer (TAN) and employee (PAN), if salary reported in TDS Annexure II is equal or more than the sum of salary payment in Quarterly TDS Statements (Section 192), all salary payment amount in Quarterly TDS Statements (Section 192) will be marked as “Information is duplicate / included in other information”.
- ii. For an employer (TAN) and employee (PAN), if sum of salary payment in Quarterly TDS Statements (Section 192) is more than the salary reported in TDS Annexure II, salary reported in TDS Annexure II will be marked as “Information is duplicate / included in other information”.
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct - This functionality can be used to modify salary details.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- v. The sum of salary received from all employers will be reflected at Taxpayer Information Summary.
- vi. All exempt allowances should be included in Gross Salary. Allowances to the extent exempt u/s 10 and deduction u/s 16 needs to be claimed in the return.

## 4.2 Rent received

The key information sources under this information category are as under:

#	Information	Description
1.	Rent Received (Section 194I(b))	Tenant responsible for paying of rent is liable to deduct tax at source on payment of rent. Deductor reports details of amount paid/credited, date of payment, details of Tax deduction made etc. in Form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
2.	Rent Received (Section 194IB)	Tenant (Individual/HUF) paying a rent of more than 50,000 is liable to deduct tax while making payment to the landlord. Tenant reports details of rent paid amount paid/credited, property details, date of payment and tax deduction details etc. pertaining to rent paid in Form 26QC.
3.	Rent/HRA claim of the tenant reported by employer (TDS Annexure II)	PAN of landlord is reported by employee to the employer if exemption is claimed under section 10(13A). Employer reports PAN of landlord to whom rent is paid by an employee in Annexure II of the TDS statement (24Q).

The approach for AIS processing and information handling is as under:

- i. Information reported under section 194I(b), 194IB and co-owner will be summed up at deductor PAN level.
- ii. For each tenant (PAN), higher of rent reported through TDS statement (194I(b)+194IB) and rent reported by co-owner of property or reported in Annexure II will be retained for a 'Landlord -Tenant' combination and information source with lower value will be marked as "Information is duplicate / included in other information".
- iii. Employer reports PAN of landlord to whom rent is paid by an employee in Annexure II of the TDS statement (24Q). This information will only be shown only when the rent received from the tenant is not reported under other sources. The landlord can use the feedback option "Information is not fully correct" to modify rent details.
- iv. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify rent details
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- v. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- vi. The sum of rent received from all tenants will be reflected at Taxpayer Information Summary (TIS).
- vii. All deductions from house property income like interest on borrowed capital, standard deduction to be claimed in the return.

### 4.3 Dividend

The key information sources under this information category are as under:

#	Information	Description
1.	Dividend income (SFT-015)	Dividend paid/declared by all companies (reporting entity) is reported under Statement of Financial Transactions (SFT).
2.	Dividend received (Section 194)	Company paying/distributing dividend is liable to deduct TDS from the amount paid subject to the threshold applicable in the act and report through form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
3.	Dividend on Units of Mutual Fund (SFT-018)	The Registrar and Share Transfer Agent reports dividend payable on units of mutual funds in Statement of Financial Transaction.
4.	Income received in respect of units of Mutual Funds (Section 194K)	Fund/Unit distributing Income in respect of units of Mutual Funds is liable to deduct TDS from the amount paid subject to the threshold applicable in the act and report through form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A

The approach for AIS processing and information handling is as under:

- i. Dividend Income will be listed on the basis of PAN of reportee person, Information Source and value. For dividend reported under SFT-018, the same shall be listed on the basis of PAN of AMC, PAN of reportee person and value .
- ii. For each reporting entity, higher of dividend income reported under SFT-015 and amount reported by deductor u/s 194 will be retained and information source with lower value will be marked as “Information is duplicate / included in other information”. Similarly, in case of dividend reported under SFT-018 and u/s 194K, higher value shall be retained with lower value will be marked as “Information is duplicate / included in other information”.
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- v. The aggregate value of dividend after deduplication shall be populated in dividend field in Schedule OS of ITR.
- vi. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.4 Interest from savings bank

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Interest income (SFT-016) – Savings	Interest paid/credited/accrued on saving account is reported under Statement of Financial Transactions (SFT).

The approach for AIS processing and information handling is as under:

- i. Reporting Entity reports the Interest paid/credited/accrued on saving account held by an account holder under SFT code 016. Interest earned on savings account is taxable in the hands of account holder.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Interest from Savings Bank will be reflected in Taxpayer Information Summary (TIS) and shall be shown under the corresponding field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

## 4.5 Interest from deposit

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Interest income (SFT-016) – Term Deposit	Interest paid/credited/accrued on Term Deposit is reported under Statement of Financial Transactions (SFT).
2.	Interest income (SFT-016) – Recurring Deposit	Interest paid/credited/accrued on Recurring Deposit is reported under Statement of Financial Transactions (SFT).
3.	Interest other than “Interest on Securities” received (Section 194A)	Bank/deductor at the time paying/crediting interest on deposits is liable to deduct tax from deposit holder paid subject to the threshold applicable in the act. This information is reported by the Bank/deductor in form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Reporting Entity reports the Interest paid/credited/accrued on Term Deposit and recurring deposit held by a deposit account holder under SFT code 016 as well as through TDS from 26Q. Interest earned on term/recurring deposit is taxable in the hands of deposit holder.
- ii. Interest on Deposit will be listed on the basis of PAN of reporting person, Source (Reporting Entity) and value of interest paid/credited/accrued.
- iii. For each reporting entity, higher of interest on deposit (both term and recurring ) reported under SFT-016 and amount reported by deductor u/s 194A will be retained and information source with lower value will be marked as duplicate.
- iv. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- v. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- vi. Interest from all sources after deduplication will be reflected in Taxpayer Information Summary (TIS) and shall be shown under the corresponding field in Schedule OS.
- vii. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

## 4.6 Interest from others

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Interest income (SFT-016) – Others	Interest paid/credited/accrued on others (other than savings account, term deposit, recurring deposit) is reported under Statement of Financial Transactions (SFT).
2.	Interest received on Securities (Section 193)	Bank/deductor at the time paying/crediting other interest (interest on securities) is liable to deduct tax from deposit holder paid subject to the threshold applicable in the act. This information is reported by the Bank/deductor in form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A

The approach for AIS processing and information handling is as under:

- i. Reporting Entity reports the Interest paid/credited/accrued on other accounts (other than savings bank, term deposit or recurring deposit) held by an account holder under SFT code 016 as well as through TDS from 26Q. Interest earned on such other accounts is taxable in the hands of account holder.
- ii. Interest on others will be listed on the basis of PAN of reporting person, Source (Reporting Entity) and value of interest paid/credited/accrued.
- iii. For each reporting entity, higher of interest on others reported under SFT-016 and amount reported by deductor u/s 193 will be retained and information source with lower value will be marked as duplicate.
- iv. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- v. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- vi. Interest from all sources after deduplication will be reflected in Taxpayer Information Summary (TIS) and shall be shown under the corresponding field in Schedule OS.
- vii. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.7 Interest from income tax refund

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Interest on Income Tax Refund	Interest received on Income Tax Refund in the financial year is liable to be taxed as Income from other sources.

The approach for AIS processing and information handling is as under:

- i. Income Tax department issues refund along with applicable interest amount. Interest earned on such refund is taxable as income from other source.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. In case where interest on refund is displayed as 0 in AIS/TIS, but the interest was paid along with refund, taxpayer can update the interest value through AIS feedback based on actual interest received.
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- v. Interest from income tax refund will be reflected in Taxpayer Information Summary (TIS) and shall be shown under the corresponding field in Schedule OS.
- vi. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.8 Rent on plant & machinery

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Rent on plant & machinery (Section 194I(a))	Tenant paying rent is liable to deduct tax at applicable rate as per the Act from rent paid. Details of rent on Plant & Machinery is reported by the deductor in TDS form 26Q. Tenant furnishes the details of rent paid on quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Tenant/Deductor, while making payment of rent to the owner of Plant & Machinery, deducts TDS and reports the same in TDS form 26Q. Rent received from Plant & Machinery is taxable in the hands of owner under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Rent on plant & machinery will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.9 Winnings from lottery or crossword puzzle u/s 115BB

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Winnings from Lottery or Crossword Puzzle (Section 194B)	Payer is liable to deduct tax at applicable rate as per act from winnings from lottery or crossword puzzle etc. Information about winnings is reported by payer in TDS form 26Q. Information is reported on quarterly basis. Income is taxable at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor, while making payment relating to the winning from lottery or crossword puzzle to the winner, deducts TDS and reports the same in TDS form 26Q. Winning from lottery or crossword puzzle is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Winnings from Lottery or Crossword Puzzle will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.10 Winnings from horse race u/s 115BB

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Winnings from Horse Race (Section 194BB)	Payer is liable to deduct tax at applicable rate as per act from winnings from Horse race. Information about winnings is reported by payer in TDS form 26Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment, relating to the winning from horse races to the winner, deducts TDS and reports the same in TDS form 26Q. Winning from horse races is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Winnings from Horse Races will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.11 Receipt of accumulated balance of PF from employer u/s 111

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Receipt of accumulated balance due to an employee (Section 192A)	Employer/recognised provided fund reports information about accumulated balance due to an employee in form 26Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Employer/ recognised provident fund while making payment of accumulated lance to an employee deducts TDS and reports the same in TDS form 26Q. Receipts of such accumulated balance is taxable in the hands of employee under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Receipt of accumulated balance of PF from employer will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.12 Interest from infrastructure debt fund u/s 115A(1)(a)(ia)

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income by way of interest from infrastructure debt fund (Section 194LB)	Information relating to interest paid is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor, while making payment of interest to infrastructure debt fund holders, deducts TDS and reports the same in TDS form 27Q. Interest earned on infrastructure debt fund is taxable in the hands of (debt fund) holder under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Interest from infrastructure debt fund will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.13 Interest from specified company by a non-resident u/s 115A(1)(a)(iaa)

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income by way of interest from specified company payable to a non-resident (Section 194LC)	Information relating to interest paid is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deduction while making payment of interest deducts TDS and reports the same in TDS form 27Q. Interest earned from specified company is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Interest received by a non-resident from specified company will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.14 Interest on bonds and government securities

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income from interest on bonds and government securities (Section 194LD)	Information relating to interest paid is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of interest on bonds and securities deducts TDS and reports the same in TDS form 27Q. Interest earned from bonds and government securities is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Interest on bonds and government securities will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.15 Income in respect of units of non-resident u/s 115A(1)(a)(iiab)

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income in respect of units of Non Resident (Section 196A) (Other than those reported by RE through SFT)	Information about income in respect of units of Non Resident is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of income in respect of units deducts TDS and reports the same in TDS form 27Q. Income earned from units is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income in respect of units of Non Resident will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.16 Income and long-term capital gain from units by an offshore fund u/s 115AB(1)(b)

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income and long-term capital gain from units payable to an off shore fund (Section 196B)	Information about income and long-term capital gain from units payable to an off shore fund is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of income from units to offshore fund deducts TDS and reports the same in TDS form 27Q. Income and long-term capital gain earned by such off-shore fund is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income and long-term capital gain from units by an off shore fund will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.17 Income and long-term capital gain from foreign currency bonds or shares of Indian companies u/s 115AC

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income and long-term capital gain from foreign currency bonds or shares of Indian companies (Section 196C)	Information about income and long-term capital gain from foreign currency bonds or shares of Indian companies is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of income and long-term capital on foreign currency bonds or shares deducts TDS and reports the same in TDS form 27Q. Income earned from such bonds or shares is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income and long-term capital gain from foreign currency bonds or shares of Indian companies u/s 115AC will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.18 Income of foreign institutional investors from securities u/s 115AD(1)(i)

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income of foreign institutional investors from securities (Section 196D)	Information about income of foreign institutional investors from securities is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of income to FIIs on securities deducts TDS and reports the same in TDS form 27Q. Interest earned from bonds and government securities is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income of foreign institutional investors from securities will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.19 Insurance commission

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Insurance commission received (Section 194D)	Information about insurance commission received is reported by the payer in Form 26Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Insurance Company /Deductor while making payment of commission deducts TDS and reports the same in TDS form 26Q. Insurance commission income earned is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Insurance commission will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.20 Receipts from life insurance policy

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Receipts from life insurance policy (Section 194DA)	Receipts from life insurance policy are exempt under section 10(10D) subject to conditions specified therein. If such conditions are not met, the receipts become taxable and tax is also deducted u/s 194DA. The information is reported by the payer in Form 26Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Insurance company/Deductor while making payment in respect of life insurance policy deducts TDS and reports the same in TDS form 26Q. Amount received from life insurance policy is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Receipts from life insurance policy will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.21 Withdrawal of deposits under national savings scheme

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Withdrawal of deposits under National Savings Scheme (Section 194EE)	Withdrawals from NSS are taxable. Tax is also deducted on such withdrawals and reported in Form 26Q by the payer on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Deductor while making payment to NSS certificate holder, on withdrawals made by such certificate holder, deducts TDS and reports the same in TDS form 26Q. Amount received on such withdrawals is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Withdrawal of deposits under National Savings Scheme will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.22 Receipt of commission etc. on sale of lottery tickets

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Receipt of Commission etc. on sale of lottery tickets (Section 194G)	Commission on lottery business is subject to tax deduction under section 194G. The payer reports such information in Form 26Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Deductor while making payment of commission on sale of lottery tickets deducts TDS and reports the same in TDS form 26Q. Commission income earned is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Receipt of Commission etc. on sale of lottery tickets will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.23 Income from investment in securitization trust

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income from investment made in securitization trust (Section 194LBC)	Income from investment made in securitization trust is subject to tax deduction. The payer reports such information in Form 27Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer /Deductor while making payment of income from investments deducts TDS and reports the same in TDS form 27Q. Income earned from investments made in securitisation trust is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income from investment in securitization trust will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.24 Income on account of repurchase of units by MF/UTI

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Income on account of Repurchase of units by MF/UTI (Section 194F)	Receipt of income on account of repurchase of units by MF/UTI is subject to tax deduction under section 194F. The payer reports such information in Form 26Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/Deductor while making payment of income on account of repurchase of units deducts TDS and reports the same in TDS form 26Q. Income earned on account of repurchase of units by MF/UTI is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Income on account of Repurchase of units by MF/UTI will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.25 Interest or dividend or other sums payable to government

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Interest or dividend or other sums payable to Government (Section 196)	Income from interest or dividend or other sums payable is not subject to tax deduction. The payer reports such information in Form 26Q on a quarterly basis. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Payer/ Deductor while making payment of interest or dividend or other sums to government is not required to deduct TDS however the same may be reported in TDS form 26Q. Income earned is taxable in the hands of recipient under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct: This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Interest or dividend or other sums payable to Government will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.26 Payment to non-resident sportsmen or sports association u/s 115BBA

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Payment received by non-resident sportsmen or sports association (Section 194E)	Information pertaining to amount paid to non-resident sportsmen or sports association is reported by deductor in form 27Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Deductor (remitter) while making payment to non-resident sportsmen or sports associations deducts tax and submit the information in TDS form 27Q. Amount received by such sportsmen or sports associations is taxable under the head income from other sources.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Receipts in the nature of reimbursement of expenses
  - c. Receipts in the nature of refundable security
  - d. Receipts treated as capital receipt
  - e. Income is not taxable
  - f. Information is not fully correct
  - g. Information relates to other PAN/Year
  - h. Information is duplicate / included in other information
  - i. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Amount received by sportsmen and sports association will be reflected in Taxpayer Information Summary (TIS) and shall be shown in respective field in Schedule OS.
- v. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

#### 4.27 Sale of land or building

The key information sources under this information category are as under:

#	Information	Information Description
1.	Sale of immovable property (SFT-012)	Sales consideration of immovable property transferred is reported under Statement of Financial Transactions (SFT). The information will be shown in AIS of all sellers to enable submission of feedback.
2.	Sale of immovable property (Form 60/61)	Sale of immovable property is also reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
3.	Transfer of immovable property (Section 194IA)	Total Value of Consideration is reported by buyer of property in Form 26QB. This value will be derived from the deduplication of information reported in Form 26QB. Only transactions which do not match with information reported in SFT will be reflected here. This information is provided by the deductor to the deductee (taxpayer) in Form 16B.
4.	Compensation received on acquisition of immovable property (Section 194LA)	Information related to compensation paid to seller on acquisition of any immovable property is reported by deductor in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
5.	Receipts under specified agreement (Section 194IC)	Information related to receipts under specified agreement is reported by person making payment for specified agreement entered into. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. In case of SFT information reported in property based reporting format, the transaction amount will be assigned to each seller as the sub-registrar are not able to determine the share of each seller from the agreement. The value of property for stamp duty purposes is also displayed as per processing rules. The taxpayer can update the transaction amount, value of property for stamp duty purposes and Transaction amount assigned to the taxpayer.
- ii. In case of information reported Transfer of immovable property (Section 194IA), value of consideration will be derived from the deduplication of information reported in Form 26QB. Only transactions which do not match with information reported in SFT will be reflected here.
- iii. Information reported from all sources will be summed up at buyer/deductor PAN and address level.
- iv. In case multiple values are found for a single property in SFT-012 and from rest of the sources, records with higher value of consideration will be retained and information source with lower value will be marked as "Information is duplicate / included in other information".
- v. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Sale of rural agricultural land

- c. Transfer not in the nature of sale
  - d. Receipt is not taxable
  - e. Information is not fully correct: This functionality can be used to modify address of property, value of consideration/transaction amount, value of property for stamp duty purposes and Transaction amount assigned to the taxpayer.
  - f. Information relates to other PAN/Year: Transaction pertaining to other financial years, other PAN
  - g. Information is duplicate / included in other information
  - h. Information is denied
- vi. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
  - vii. The sum of value of consideration from all buyers will be reflected in Taxpayer Information Summary (TIS).
  - viii. Deductions relating to cost of acquisition, improvement, expenditure in connection to sale/transfer and deduction u/s 54 needs to be claimed in the return.

#### 4.28 Receipts from transfer of immovable property

The key information sources under this information category are as under:

#	Information	Information Description
1.	Receipts from transfer of immovable property (Section 194IA)	Information related to receipts from transfer of immovable property is reported by buyer of property in Form 26QB. This information is provided by the deductor to the deductee (taxpayer) in Form 16B.

The approach for AIS processing and information handling is as under:

- i. Buyer /Deductor while making payment in respect of property purchased is required to deduct tax and report the same in TDS form 26QB if the overall payment in respect of such property exceeds 50 lakhs rupees.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.29 Sale of vehicle

The key information sources under this information category are as under:

#	Information	Information Description
1.	Sale of a motor vehicle (Form 60/61)	Sale of motor vehicle is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Reporting entity reports transactions relating to sale of motor vehicle through form 61. RE reports non-PAN transactions through form 61.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Transfer not in the nature of sale
  - c. Receipt is not taxable
  - d. Information is not fully correct: This functionality can be used to modify value of consideration/transaction amount.
  - e. Information relates to other PAN/Year: Transaction pertaining to other financial years, other PAN
  - f. Information is duplicate / included in other information
  - g. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. The sum of value of consideration from all buyers will be reflected in Taxpayer Information Summary (TIS).
- v. Deductions relating to cost of acquisition, improvement, expenditure in connection to sale/transfer and deduction u/s 54 needs to be claimed in the return.

#### 4.30 Sale of securities and units of mutual fund

The approach for preparation of information by Depository and RTAs is as under:

- i. Only user-initiated debit transactions are reported. In case of a minor, details of legal or natural guardian (PAN, Name etc.) is provided.
- ii. The Estimated Sale Consideration for the debit transaction is determined on the best possible available price of the asset with the reporting entity (e.g. end of day price). The taxpayer will be able to modify the sales consideration before filing the return.
- iii. The securities are classified into specified security class for determining the type of asset (short term/long term) and applicable rate.
- iv. The period of holding (difference between date of sale and date of acquisition of any share/security) is used to classify the asset as short term or long-term asset. First in First out (FIFO) method is used for identification of corresponding credit and computation of period of holding. Any capital asset held by the taxpayer for a period of more than minimum period of holding will be treated as long-term capital asset and remaining assets will be classified as short-term asset. The specified minimum period of holding for different asset class is as under:

Security Class Code	Security Class Description	Minimum Period of Holding
LES	Listed Equity Share	12 months
LPS	Listed Preference Share	12 months
LDB	Listed Debenture	12 months
ZCB	Zero Coupon Bond	12 months
CIB	Listed Capital Indexed Bond	12 months
EMF	Unit of Equity Oriented Mutual Fund	12 months
UTI	Unit of UTI	12 months
UBT	Unit of Business Trust	36 months
OTU	Other Units	36 months
OTH	Other Listed Securities (Other than a unit)	12 months

- v. For every debit transaction, the corresponding credit transaction is identified using First in First Out (FIFO) method. The estimated cost of acquisition for the credit is determined on the best possible available price with the reporting entity. The estimated cost of acquisition is to be taken as NIL for OFF Market credits. The taxpayer will be able to modify the cost of acquisition before filing the return.
- vi. In relation to a long-term capital asset, being an equity share in a company or a unit of an equity-oriented fund acquired before the 1st day of February, 2018, adjusted cost of acquisition is taken as higher of (i) the cost of acquisition of such asset; and (ii) lower of (A) the fair market value of such asset as on 31st January, 2018; and (B) the full value of consideration received or accruing as a result of the transfer of the capital asset. The Cost Inflation Index is used to determine estimated indexed cost of acquisition wherever applicable.

The key information sources under this information category are as under:

#	Information	Information Description
1.	Sale of Listed Equity Share (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
2.	Buy back of shares	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
3.	Sale of Listed Preference Share (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
4.	Sale of Listed Debenture (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
5.	Sale of Zero Coupon Bond (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
6.	Sale of Listed Capital Indexed Bond (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
7.	Sale of Unit of Equity Oriented Mutual Fund (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.

#	Information	Information Description
8.	Sale of Unit of Equity Oriented Mutual Fund (RTA)	In the SFT reporting of mutual fund transactions, the sale consideration for the debit transaction is determined on the best possible available price of the asset with the Registrar and Transfer Agent (RTA). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
9.	Sale of Unit of UTI (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
10.	Sale of Unit of UTI (RTA)	In the SFT reporting of mutual fund transactions, the sale consideration for the debit transaction is determined on the best possible available price of the asset with the Registrar and Transfer Agent (RTA). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
11.	Sale of Unit of Business Trust (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
12.	Sale of Other Unit (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
13.	Sale of Other Unit (RTA)	In the SFT reporting of mutual fund transactions, the sale consideration for the debit transaction is determined on the best possible available price of the asset with the Registrar and Transfer Agent (RTA). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
14.	Sale of Other Listed Securities (Depository)	In the SFT reporting of depository transactions, the estimated sale consideration for the debit transaction is determined on the best possible available price of the asset with the depository (e.g. end of day price). The taxpayer will be able to modify the sales consideration and other related information before filing the return.

The approach for AIS processing and information handling is as under:

- i. Information reported by Depository and RTA in respect of mutual fund transactions will be deduplicated.
- ii. Information reported by Depository and Company in respect of share buy back will be deduplicated.
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Transfer not in the nature of sale
  - c. Income is not taxable
  - d. Information is not fully correct: This functionality can be used to modify Security Class Code, Sale Consideration, Asset Type (Short Term/Long Term), Cost of acquisition, Indexed Cost of Acquisition (If applicable)
  - e. Information relates to other PAN/Year
  - f. Information is duplicate / included in other information
  - g. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Deductions relating to cost of acquisition, improvement, expenditure in connection to sale/transfer and deduction u/s 54 needs to be claimed in the return.

#### 4.31 Off market debit transactions

The approach for preparation of information by Depository and RTAs is as under:

- i. The depository and registrar and transfer agents (RTAs) submit details of off market transactions.
- ii. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

The key information sources under this information category are as under:

#	Information	Information Description
1.	Value of Off Market Debit Transactions of Listed Equity Share (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
2.	Value of Off Market Debit Transactions of Listed Preference Share (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
3.	Value of Off Market Debit Transactions of Listed Debenture (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
4.	Value of Off Market Debit Transactions of Zero Coupon Bond (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
5.	Value of Off Market Debit Transactions of Listed Capital Indexed Bond (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
6.	Value of Off Market Debit Transactions of Unit of Equity Oriented Mutual Fund (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
7.	Value of Off Market Debit Transactions of Unit of Equity Oriented Mutual Fund (RTA)	In the SFT reporting of mutual fund transactions, the RTA reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the mutual fund. In case consideration is reported by Registrar and Transfer Agent (RTA), the same is also shown.
8.	Value of Off Market Debit Transactions of Unit of UTI (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

#	Information	Information Description
9.	Value of Off Market Debit Transactions of Unit of UTI (RTA)	In the SFT reporting of mutual fund transactions, the RTA reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the mutual fund. In case consideration is reported by Registrar and Transfer Agent (RTA), the same is also shown
10.	Value of Off Market Debit Transactions of Unit of Business Trust (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
11.	Value of Off Market Debit Transactions of Other Unit (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
12.	Value of Off Market Debit Transactions of Other Unit (RTA)	In the SFT reporting of mutual fund transactions, the RTA reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the mutual fund. In case consideration is reported by Registrar and Transfer Agent (RTA), the same is also shown
13.	Value of Off Market Debit Transactions of Other Listed Securities (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

. The approach for AIS processing and information handling is as under:

- i. Depository reports information relating to securities/mutual fund units sold through off-market transactions. Similarly RTA reports information relating to mutual fund units sold through off-market transactions. Usually off-market transactions are executed without received consideration.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Transfer not in the Nature of sale
  - c. Income is not taxable
  - d. Information is not fully correct
  - e. Information relates to other PAN/Year
  - f. Information is duplicate / included in other information
  - g. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.32 Off market credit transactions

The approach for preparation of information by Depository and RTAs is as under:

- i. The depository and registrar and transfer agents (RTAs) submit details of off market transactions.
- ii. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

The key information sources under this information category are as under:

#	Information	Information Description
1.	Value of Off Market Credit Transactions of Listed Equity Share (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
2.	Value of Off Market Credit Transactions of Listed Preference Share (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
3.	Value of Off Market Credit Transactions of Listed Debenture (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
4.	Value of Off Market Credit Transactions of Zero Coupon Bond (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
5.	Value of Off Market Credit Transactions of Listed Capital Indexed Bond (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
6.	Value of Off Market Credit Transactions of Unit of Equity Oriented Mutual Fund (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
7.	Value of Off Market Credit Transactions of Unit of Equity Oriented Mutual Fund (RTA)	In the SFT reporting of mutual fund transactions, the RTA reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the mutual fund. In case consideration is reported by Registrar and Transfer Agent (RTA), the same is also shown.
8.	Value of Off Market Credit Transactions of Unit of UTI (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

#	Information	Information Description
9.	Value of Off Market Credit Transactions of Unit of UTI (RTA)	In the SFT reporting of mutual fund transactions, the RTA reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the mutual fund. In case consideration is reported by Registrar and Transfer Agent (RTA), the same is also shown.
10.	Value of Off Market Credit Transactions of Unit of Business Trust (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
11.	Value of Off Market Credit Transactions of Other Unit (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market credit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.
12.	Value of Off Market Credit Transactions of Other Unit (RTA)	In the SFT reporting of mutual fund transactions, the sale consideration for the debit transaction is determined on the best possible available price of the asset with the Registrar and Transfer Agent (RTA). The taxpayer will be able to modify the sales consideration and other related information before filing the return.
13.	Value of Off Market Credit Transactions of Other Listed Securities (Depository)	In the SFT reporting of depository transactions, the depository reports details of off market debit transactions. The value of transaction is computed on the basis of end of day price of the security. In case, the consideration is available, the same is also shown.

- i. Depository reports information relating to securities/mutual fund units purchased in an off-market transaction. Similarly RTA reports information relating to mutual fund units purchase in an off-market transaction. Usually off-market transactions are executed without received consideration.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Transfer not in the Nature of sale
  - c. Income is not taxable
  - d. Information is not fully correct
  - e. Information relates to other PAN/Year
  - f. Information is duplicate / included in other information
  - g. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

### 4.33 Business receipts

The key information sources under this information category are as under:

#	Information	Information Description
1.	Receipts from contract (Section 194C)	Information pertaining to amount paid to contractor is reported by contractee in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
2.	Receipts from a contract/work (Section 194M)	Information pertaining to amount paid to the service provider is reported by recipient of services in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
3.	Receipt of Fees for professional or technical services (Section 194J)	Information relating to payment of commission or brokerage is reported by deductor in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
4.	Receipt of fee for professional service (Section 194M)	Information relating to payment of contract/work is reported by deductor in form 26QD. This information is provided by the deductor to the deductee (taxpayer) in Form 16D.
5.	Commission or brokerage received (Section 194H)	Information relating to payment of fees for professional service is reported by deductor in form 26QD. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
6.	Receipts from commission (Section 194M)	Information relating to payment of commission or brokerage is reported by deductor in form 26QD. This information is provided by the deductor to the deductee (taxpayer) in Form 16D.
7.	Amount Received from e-Commerce Operator towards sales/services provider (Section 194O)	Information pertaining to amount paid to e-commerce participants is reported by e-commerce Operator in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
8.	Payment of certain sums by buyer against sale of goods (Section 194Q)	Information pertaining to amount paid by buyer against sale of goods in form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

The approach for AIS processing and information handling is as under:

- i. Deductor/buyer/service recipient while making payment in respect of professional fees, commission, contracts etc deducts tax and reports the same through TDS form like 26Q and 26QD. These receipts are usually in the nature of Business or profession being carried out by the recipient and are chargeable under the head income from business and profession.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Receipts is not taxable
  - c. Receipts in the nature of reimbursement of expenses

- d. Receipts in the nature of refundable security
  - e. Receipts treated as capital receipt
  - f. Information is not fully correct
  - g. Information relates to other PAN/Year
  - h. Information is duplicate / included in other information
  - i. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iv. Sum of Business Receipts from all service recipients will be reflected in Taxpayer Information Summary (TIS).

#### 4.34 Business expenses

The key information sources under this information category are as under:

#	Information	Information Description
1.	Purchase of alcoholic liquor (Section 206C)	Information pertaining to purchase of alcoholic liquor is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
2.	Purchase of timber obtained under forest lease (Section 206C)	Information pertaining to purchase of timber obtained under forest lease is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
3.	Purchase of timber obtained by any mode other than a forest lease (Section 206C)	Information pertaining to purchase of timber obtained by any mode other than a forest lease is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
4.	Purchase of any other forest produce not being tendu leaves (Section 206C)	Information pertaining to purchase of any other forest produce not being tendu leaves is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
5.	Purchase of scrap (Section 206C)	Information pertaining to purchase of scrap is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
6.	Purchase of tendu leaves (Section 206C)	Information pertaining to purchase of tendu leaves is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
7.	Purchase of minerals, being coal or lignite or iron ore (Section 206C)	Information pertaining to purchase of minerals is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
8.	Purchase of any goods [except goods on which TCS applicable as per Section 206C (1), 206C (1F) and 206C (1G)]	Information pertaining to purchase of other goods is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
9.	Payments made for obtaining Lease/license/rights etc. for parking lot (Section 206C)	Information pertaining to payments made for obtaining Lease/license/rights etc. for parking lot is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.

#	Information	Information Description
10.	Payments made for obtaining Lease/license/rights etc. for toll plaza (Section 206C)	Information pertaining to payments made for obtaining Lease/license/rights etc. for toll plaza is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
11.	Payments made for obtaining Lease/license/rights etc. for mining and quarrying (Section 206C)	Information pertaining to payments made for obtaining Lease/license/rights etc. for mining and quarrying is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
12.	Commission or brokerage paid (Section 194M)	Information is reported by person making payment in form 26QD. This information is provided by the deductor to the taxpayer in Form 16D.
13.	Payment of fee for professional service (Section 194M)	Information is reported by person making payment in form 26QD. This information is provided by the deductor to the taxpayer in Form 16D.

The approach for AIS processing and information handling is as under:

- i. Seller/Service provider while receiving payment from buyer collects tax and reports the same under TDS form 27EQ. Such payments made by buyer are usually the business related transactions like payment for license etc.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.35 Rent payments

The key information sources under this information category are as under:

#	Information	Information Description
1.	Rent paid (Section 194IB)	Information is reported by person making payment in form 26QC. This information is provided by the deductor to the taxpayer in Form 16C.

The approach for AIS processing and information handling is as under:

- i. Information relating to payment of rent is reported by tenant through TDS form 26QC. Tenant deducts tax while making payment of rent to the landlord.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.36 Miscellaneous payments

The key information sources under this information category are as under:

#	Information	Information Description
1.	Payment made for a contract/ work (Section 194M)	Information is reported by person making payment in form 26QD. This information is provided by the deductor to the taxpayer in Form 16D.
2.	Purchase of bank drafts or pay orders (Form 60/61)	Purchase of bank drafts or pay orders may be reported in Form 61 if PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
3.	Payment to hotel (Form 60/61)	Payment to a hotel may be reported in Form 61 if PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
4.	Payment as life insurance premium (Form 60/61)	Payment for life insurance premium may be reported in Form 61 if PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
5.	Payments made in respect of credit card (SFT-006)	Information pertaining to Payments made in respect of credit card is reported by reporting entity in form 61A.

The approach for AIS processing and information handling is as under:

- i. Reporting entity reports information relating to credit card payment through form 61A. Similarly, Reporting entity reports non-PAN information relating to payments made towards purchase of bank drafts, hotels and life insurance premium through Form 61. Deductor reports information relating to payment made towards contract /work through TDS form 26QD.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

### 4.37 Cash deposits

The key information sources under this information category are as under:

#	Information	Information Description
1.	Cash deposits in an account other than current account (SFT-004)	Information pertaining to cash deposits in an account other than current account is reported by reporting entity in form 61A. The information will be shown in AIS of all account holders to enable submission of feedback.
2.	Cash deposits in current account (SFT-003)	Information pertaining to cash deposits in current account is reported by reporting entity in form 61A. The information will be shown in AIS of all account holders to enable submission of feedback.
3.	Deposit in cash (Form 60/61)	Cash Deposits may be reported in Form 61 if PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. In case of SFT information reported in account based reporting format, where one bank account is reported with more than one person (e.g. joint account holders), the information will be shown in AIS of all related persons (alongwith relationship type) to enable submission of feedback.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can be used to modify Account number, Information value etc.
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.38 Cash withdrawals

The key information sources under this information category are as under:

#	Information	Information Description
1.	Cash withdrawals from current account (SFT-003)	Information pertaining to Cash withdrawals from current account is reported by reporting entity in form 61A. The information will be shown in AIS of all account holders to enable submission of feedback.
2.	Cash withdrawals from account other than current account (SFT-004)	Sometimes, cash withdrawals from accounts other than current account are reported by the Reporting Entity in SFT-004. The information will be shown in AIS of all account holders to enable submission of feedback.
3.	Cash Withdrawals (Section 194N)	Information pertaining to Cash withdrawals is reported by reporting entity through TDS statement 26Q. This information is provided by the deductor to the taxpayer in Form 16A.

The approach for AIS processing and information handling is as under:

- i. In case of SFT information reported in account based reporting format, where one bank account is reported with more than one person (e.g. joint account holders), the information will be shown in AIS of all related persons (alongwith relationship type) to enable submission of feedback.
- ii. For each reporting entity/deductor, higher of cash withdrawals reported in form 61A and TDS statement will be retained and information source with lower value will be marked as "Information is duplicate / included in other information".
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can be used to modify Account number, Information value etc.
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.39 Cash payments

The key information sources under this information category are as under:

#	Information	Information Description
1.	Cash payments for goods and services (SFT-013)	Information pertaining to Cash payments for goods and services is reported by reporting entity in form 61A.
2.	Purchase of bank drafts or pay orders or banker's cheque in cash (SFT-001)	Information pertaining to Purchase of bank drafts or pay orders or banker's cheque in cash is reported by reporting entity in form 61A.
3.	Purchase of prepaid instruments in cash (SFT-002)	Information pertaining to Purchase of prepaid instruments in cash is reported by reporting entity in form 61A.
4.	Cash Payments for purchase of Bullion and Jewellery (Section 206C)	Information pertaining to purchase of bullion and jewellery is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
5.	Cash Payment for purchase of any other goods (other than bullion/jewellery) (Section 206C)	Information pertaining to purchase of other goods is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.
6.	Cash Payment for receipt of service (Section 206C)	Information pertaining to purchase of other services is reported by tax collector in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 27D.

The approach for AIS processing and information handling is as under:

- i. Information relating to cash payments made is reported by Reporting entity through SFT (statement of financial transactions) under form 61A. Similarly, seller of bullion/jewellery/goods/services collects tax from purchaser in respect of sales made in cash and reports these transactions through TDS form 27EQ.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.40 Outward foreign remittance/purchase of foreign currency

The key information sources under this information category are as under:

#	Information	Information Description
1.	Outward foreign remittance - Indian portfolio investment abroad in equity shares (Foreign Portfolio Investments) - (Purpose Code: S0001)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
2.	Outward foreign remittance - Indian Portfolio investment abroad in debt instruments (Foreign Portfolio Investments) - (Purpose Code: S0002)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
3.	Outward foreign remittance - Indian direct investment abroad in equity shares (Foreign Direct Investments) - (Purpose Code: S0003)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
4.	Outward foreign remittance - Indian direct investment abroad in debt instruments (Foreign Direct Investments) - (Purpose Code: S0004)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
5.	Outward foreign remittance - Indian investment abroad in real estate (Foreign Direct Investments) - (Purpose Code: S0005)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
6.	Outward foreign remittance - Repatriation of FDI in equity shares (Foreign Direct Investments) - (Purpose Code: S0006)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
7.	Outward foreign remittance - Repatriation of FDI in debt instruments (Foreign Direct Investments) - (Purpose Code: S0007)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
8.	Outward foreign remittance - Repatriation of FDI in real estate (Foreign Direct Investments) - (Purpose Code: S0008)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
9.	Outward foreign remittance - Repatriation of foreign portfolio investment in equity shares (Foreign Portfolio Investments) - (Purpose Code: S0009)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
10.	Outward foreign remittance - Repatriation of foreign portfolio investment in debt instruments (Foreign Portfolio Investments) - (Purpose Code: S0010)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
11.	Outward foreign remittance - Loans extended to non-residents (External Commercial Borrowings) - (Purpose Code: S0011)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
12.	Outward foreign remittance - Repayment of long & medium term loans received from Non-Residents (External Commercial Borrowings) - (Purpose Code: S0012)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
13.	Outward foreign remittance - Repayment of short term loans received from Non-Residents (Short Term Loans) - (Purpose Code: S0013)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
14.	Outward foreign remittance - Repatriation of Non-Resident Deposits (FCNR(B) / NR(E)RA etc) (Banking Capital ) - (Purpose Code: S0014)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
15.	Outward foreign remittance - Repayment of loans & overdrafts taken by ADs on their own account (Banking Capital ) - (Purpose Code: S0015)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
16.	Outward foreign remittance - Sale of a foreign currency against another foreign currency (Banking Capital ) - (Purpose Code: S0016)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
17.	Outward foreign remittance - Acquisition of non-produced non-financial assets - Government (Capital Account) - (Purpose Code: S0017)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
18.	Outward foreign remittance - Other capital payments not included Elsewhere (Banking Capital ) - (Purpose Code: S0018)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
19.	Outward foreign remittance - Acquisition of non-produced non-financial assets – Non-Government (Capital Account) - (Purpose Code: S0019)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
20.	Outward foreign remittance - Payments made on account of margin payments etc. under financial derivative transactions (Financial Derivatives and Others) - (Purpose Code: S0020)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
21.	Outward foreign remittance - Payments made on account of sale of share under ESOP (Financial Derivatives and Others) - (Purpose Code: S0021)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
22.	Outward foreign remittance - Investment in Indian Depositories Receipts (IDRs) (Financial Derivatives and Others) - (Purpose Code: S0022)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
23.	Outward foreign remittance - Opening of foreign currency account abroad with a bank (Financial Derivatives and Others) - (Purpose Code: S0023)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
24.	Outward foreign remittance - External Assistance extended by India to Foreign governments (External Assistance) - (Purpose Code: S0024)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
25.	Outward foreign remittance - Repayments made on account of External Assistance received by India (External Assistance) - (Purpose Code: S0025)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
26.	Outward foreign remittance - Capital transfers - Government (Capital Account) - (Purpose Code: S0026)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
27.	Outward foreign remittance - Capital transfers – Non-Government (Capital Account) - (Purpose Code: S0027)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
28.	Outward foreign remittance - Other capital payments not included elsewhere (Capital Account) - (Purpose Code: S0099)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
29.	Outward foreign remittance - Advance payment against imports (Imports) - (Purpose Code: S0101)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
30.	Outward foreign remittance - Payment towards imports settlement of invoice (Imports) - (Purpose Code: S0102)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
31.	Outward foreign remittance - Imports by diplomatic missions (Imports) - (Purpose Code: S0103)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
32.	Outward foreign remittance - Intermediary trade / transit trade (Imports) - (Purpose Code: S0104)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
33.	Outward foreign remittance - Goods acquired under merchanting / Payment against import leg of merchanting trade (Imports) - (Purpose Code: S0108)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
34.	Outward foreign remittance - Payments made for Imports from Nepal and Bhutan (Imports) - (Purpose Code: S0109)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
35.	Outward foreign remittance - Imports below Rs. 500.000 (Imports) - (Purpose Code: S0190)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
36.	Outward foreign remittance - Payments for surplus freight / passenger fare by foreign shipping companies (Transport) - (Purpose Code: S0201)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
37.	Outward foreign remittance - Payment for operating expenses of Indian shipping companies (Transport) - (Purpose Code: S0202)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
38.	Outward foreign remittance - Freight on imports - Shipping companies (Transport) - (Purpose Code: S0203)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
39.	Outward foreign remittance - Freight on exports - Shipping companies (Transport) - (Purpose Code: S0204)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
40.	Outward foreign remittance - Operational leasing / Rental of Vessels - Shipping companies (Transport) - (Purpose Code: S0205)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
41.	Outward foreign remittance - Booking of passages abroad - Shipping companies (Transport) - (Purpose Code: S0206)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
42.	Outward foreign remittance - Payments for surplus freight / passenger fare by foreign airlines companies (Transport) - (Purpose Code: S0207)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
43.	Outward foreign remittance - Operating expenses of Indian airlines companies (Transport) - (Purpose Code: S0208)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
44.	Outward foreign remittance - Freight on imports - Airlines companies (Transport) - (Purpose Code: S0209)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
45.	Outward foreign remittance - Freight on exports - Airlines companies (Transport) - (Purpose Code: S0210)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
46.	Outward foreign remittance - Operational leasing / Rental of Vessels - Airline companies (Transport) - (Purpose Code: S0211)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
47.	Outward foreign remittance - Booking of passages abroad - Airlines companies (Transport) - (Purpose Code: S0212)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
48.	Outward foreign remittance - Payments on account of stevedoring, demurrage, port handling charges etc (Transport) - (Purpose Code: S0213)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
49.	Outward foreign remittance - Payments on account of stevedoring, demurrage, port handling charges etc.(Shipping companies) (Transport) - (Purpose Code: S0214)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
50.	Outward foreign remittance - Payments on account of stevedoring, demurrage, port handling charges, etc.(Airlines companies) (Transport) - (Purpose Code: S0215)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
51.	Outward foreign remittance - Payments for Passenger - Shipping companies (Transport) - (Purpose Code: S0216)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
52.	Outward foreign remittance - Other payments by Shipping companies (Transport) - (Purpose Code: S0217)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
53.	Outward foreign remittance - Payments for Passenger - Airlines companies (Transport) - (Purpose Code: S0218)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
54.	Outward foreign remittance - Other Payments by Airlines companies (Transport) - (Purpose Code: S0219)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
55.	Outward foreign remittance - Payments on account of freight under other modes of transport (Transport) - (Purpose Code: S0220)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
56.	Outward foreign remittance - Payments on account of passenger fare under other modes of transport (Transport) - (Purpose Code: S0221)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
57.	Outward foreign remittance - Postal & Courier services by Air (Transport) - (Purpose Code: S0222)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
58.	Outward foreign remittance - Postal & Courier services by Sea (Transport) - (Purpose Code: S0223)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
59.	Outward foreign remittance - Postal & Courier services by others (Transport) - (Purpose Code: S0224)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
60.	Outward foreign remittance - Business travel (Travel) - (Purpose Code: S0301)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
61.	Outward foreign remittance - Travel under basic travel quota (Travel) - (Purpose Code: S0302)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
62.	Outward foreign remittance - Travel for pilgrimage (Travel) - (Purpose Code: S0303)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
63.	Outward foreign remittance - Travel for medical treatment (Travel) - (Purpose Code: S0304)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
64.	Outward foreign remittance - Travel for education (Travel) - (Purpose Code: S0305)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
65.	Outward foreign remittance - Other travel (Travel) - (Purpose Code: S0306)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
66.	Outward foreign remittance - Postal services (OLD) - (Purpose Code: S0401)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
67.	Outward foreign remittance - Courier services (OLD) - (Purpose Code: S0402)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
68.	Outward foreign remittance - Telecommunication services (OLD) - (Purpose Code: S0403)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
69.	Outward foreign remittance - Satellite services (OLD) - (Purpose Code: S0404)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
70.	Outward foreign remittance - Construction of projects abroad by Indian companies (Construction Services) - (Purpose Code: S0501)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
71.	Outward foreign remittance - Cost of construction etc. of projects executed by foreign companies in India (Construction Services) - (Purpose Code: S0502)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
72.	Outward foreign remittance - Life Insurance premium except term insurance (Insurance and Pension Services) - (Purpose Code: S0601)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
73.	Outward foreign remittance - Freight insurance relating to import & export of goods (Insurance and Pension Services) - (Purpose Code: S0602)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
74.	Outward foreign remittance - Other general insurance premium (Insurance and Pension Services) - (Purpose Code: S0603)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
75.	Outward foreign remittance - Reinsurance premium (Insurance and Pension Services) - (Purpose Code: S0604)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
76.	Outward foreign remittance - Auxiliary services including commission on insurance (Insurance and Pension Services) - (Purpose Code: S0605)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
77.	Outward foreign remittance - Settlement of claims (Insurance and Pension Services) - (Purpose Code: S0606)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
78.	Outward foreign remittance - Insurance claim settlement of non-life insurance; and life insurance (Insurance and Pension Services) - (Purpose Code: S0607)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
79.	Outward foreign remittance - Life Insurance Claim Settlements (Insurance and Pension Services) - (Purpose Code: S0608)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
80.	Outward foreign remittance - Standardised guarantee services (Insurance and Pension Services) - (Purpose Code: S0609)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
81.	Outward foreign remittance - Premium for pension funds (Insurance and Pension Services) - (Purpose Code: S0610)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
82.	Outward foreign remittance - Periodic pension entitlements by Indian Pension Fund Companies (Insurance and Pension Services) - (Purpose Code: S0611)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
83.	Outward foreign remittance - Invoking of standardised guarantees (Insurance and Pension Services) - (Purpose Code: S0612)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
84.	Outward foreign remittance - Financial intermediation charges (Financial Services) - (Purpose Code: S0701)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
85.	Outward foreign remittance - Investment banking brokerage, under writing commission etc. (Financial Services) - (Purpose Code: S0702)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
86.	Outward foreign remittance - Auxiliary services charges on operation & regulatory fees etc. (Financial Services) - (Purpose Code: S0703)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
87.	Outward foreign remittance - Hardware consultancy / implementation (Telecommunication, Computer & Information Services) - (Purpose Code: S0801)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
88.	Outward foreign remittance - Software consultancy / implementation (Telecommunication, Computer & Information Services) - (Purpose Code: S0802)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
89.	Outward foreign remittance - Data base, data processing charges (Telecommunication, Computer & Information Services) - (Purpose Code: S0803)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
90.	Outward foreign remittance - Repair and maintenance of computer and software (Telecommunication, Computer & Information Services) - (Purpose Code: S0804)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
91.	Outward foreign remittance - News agency services (Telecommunication, Computer & Information Services) - (Purpose Code: S0805)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
92.	Outward foreign remittance - Subscription to newspapers, periodicals (Telecommunication, Computer & Information Services) - (Purpose Code: S0806)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
93.	Outward foreign remittance - Off-site software imports (Telecommunication, Computer & Information Services) - (Purpose Code: S0807)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
94.	Outward foreign remittance - Telecommunication services (Telecommunication, Computer & Information Services) - (Purpose Code: S0808)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
95.	Outward foreign remittance - Satellite services (Telecommunication, Computer & Information Services) - (Purpose Code: S0809)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
96.	Outward foreign remittance - Franchises services (Charges for the use of intellectual property) - (Purpose Code: S0901)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
97.	Outward foreign remittance - Payment for use, through licensing arrangements, of produced originals or prototypes, patents etc. (Charges for the use of intellectual property) - (Purpose Code: S0902)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
98.	Outward foreign remittance - Merchanting services – net payments (Charges for the use of intellectual property) - (Purpose Code: S0903)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
99.	Outward foreign remittance - Trade related services commission on exports / imports (Other Business Services) - (Purpose Code: S1002)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
100.	Outward foreign remittance - Operational leasing services without operating crew including charter hire- Airlines companies (Other Business Services) - (Purpose Code: S1003)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
101.	Outward foreign remittance - Legal services (Other Business Services) - (Purpose Code: S1004)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
102.	Outward foreign remittance - Accounting, auditing, book keeping services (Other Business Services) - (Purpose Code: S1005)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
103.	Outward foreign remittance - Business and management consultancy and public relations services (Other Business Services) - (Purpose Code: S1006)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
104.	Outward foreign remittance - Advertising, trade fair service (Other Business Services) - (Purpose Code: S1007)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
105.	Outward foreign remittance - Research & Development services (Other Business Services) - (Purpose Code: S1008)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
106.	Outward foreign remittance - Architectural services (Other Business Services) - (Purpose Code: S1009)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
107.	Outward foreign remittance - Agricultural services (Other Business Services) - (Purpose Code: S1010)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
108.	Outward foreign remittance - Payments for maintenance of offices abroad (Other Business Services) - (Purpose Code: S1011)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
109.	Outward foreign remittance - Distribution services (Other Business Services) - (Purpose Code: S1012)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
110.	Outward foreign remittance - Environmental services (Other Business Services) - (Purpose Code: S1013)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
111.	Outward foreign remittance - Engineering services (Other Business Services) - (Purpose Code: S1014)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
112.	Outward foreign remittance - Tax consulting services (Other Business Services) - (Purpose Code: S1015)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
113.	Outward foreign remittance - Market research and public opinion polling service (Other Business Services) - (Purpose Code: S1016)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
114.	Outward foreign remittance - Publishing and printing services (Other Business Services) - (Purpose Code: S1017)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
115.	Outward foreign remittance - Mining services (Other Business Services) - (Purpose Code: S1018)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
116.	Outward foreign remittance - Other services not included elsewhere (Other Business Services) - (Purpose Code: S1019)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
117.	Outward foreign remittance - Commission agent services (Other Business Services) - (Purpose Code: S1020)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
118.	Outward foreign remittance - Wholesale and retailing trade services (Other Business Services) - (Purpose Code: S1021)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
119.	Outward foreign remittance - Operational leasing services without operating crew, including charter hire Shipping companies (Other Business Services) - (Purpose Code: S1022)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
120.	Outward foreign remittance - Other Technical Services including scientific / space services (Other Business Services) - (Purpose Code: S1023)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
121.	Outward foreign remittance - Other services not included elsewhere (Other Business Services) - (Purpose Code: S1099)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
122.	Outward foreign remittance - Audio visual and related services (Personal, Cultural & Recreational services) - (Purpose Code: S1101)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
123.	Outward foreign remittance - Personal, cultural services (Personal, Cultural & Recreational services) - (Purpose Code: S1102)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
124.	Outward foreign remittance - Radio and television production, distribution and transmission services (Personal, Cultural & Recreational services) - (Purpose Code: S1103)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
125.	Outward foreign remittance - Entertainment services (Personal, Cultural & Recreational services) - (Purpose Code: S1104)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
126.	Outward foreign remittance - Museums, library and archival services (Personal, Cultural & Recreational services) - (Purpose Code: S1105)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
127.	Outward foreign remittance - Recreation and sporting activities services (Personal, Cultural & Recreational services) - (Purpose Code: S1106)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
128.	Outward foreign remittance - Education (Personal, Cultural & Recreational services) - (Purpose Code: S1107)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
129.	Outward foreign remittance - Health Service (Personal, Cultural & Recreational services) - (Purpose Code: S1108)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
130.	Outward foreign remittance - Other Personal, Cultural & Recreational services (Personal, Cultural & Recreational services) - (Purpose Code: S1109)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
131.	Outward foreign remittance - Maintenance of Indian embassies abroad (Govt. not included elsewhere) - (Purpose Code: S1201)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
132.	Outward foreign remittance - Remittances by foreign embassies in India (Govt. not included elsewhere) - (Purpose Code: S1202)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
133.	Outward foreign remittance - Remittance for family maintenance and savings (Secondary Income) - (Purpose Code: S1301)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
134.	Outward foreign remittance - Remittance towards personal gifts and donations (Secondary Income) - (Purpose Code: S1302)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
135.	Outward foreign remittance - Remittance towards donations to religious and charitable institutions abroad (Secondary Income) - (Purpose Code: S1303)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
136.	Outward foreign remittance - Remittance towards grants and donations to other governments and charitable institutions (Secondary Income) - (Purpose Code: S1304)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
137.	Outward foreign remittance - Contributions / donations by the Government to international institutions (Secondary Income) - (Purpose Code: S1305)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
138.	Outward foreign remittance - Remittance towards payment / refund of taxes (Secondary Income) - (Purpose Code: S1306)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
139.	Outward foreign remittance - Outflows on account of migrant transfers (Secondary Income) - (Purpose Code: S1307)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
140.	Outward foreign remittance - Compensation of employees (Primary Income) - (Purpose Code: S1401)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
141.	Outward foreign remittance - Remittance towards interest on Non-Resident deposits (FCNR(B) / NR(E)RA, etc.) (Primary Income) - (Purpose Code: S1402)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
142.	Outward foreign remittance - Remittance towards interest on loans from Non-Residents (ST / MT / LT loans) (Primary Income) - (Purpose Code: S1403)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
143.	Outward foreign remittance - Remittance of interest on debt securities debentures / bonds / FRNs etc. (Primary Income) - (Purpose Code: S1404)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
144.	Outward foreign remittance - Remittance towards interest payment by ADs on their own account (Primary Income) - (Purpose Code: S1405)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
145.	Outward foreign remittance - Repatriation of profits (Primary Income) - (Purpose Code: S1406)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
146.	Outward foreign remittance - Payment/repatriation of dividends (Primary Income) - (Purpose Code: S1407)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
147.	Outward foreign remittance - Remittance of profit by FDI enterprises in India (Primary Income) - (Purpose Code: S1408)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
148.	Outward foreign remittance - Remittance of dividends by FDI enterprises in India on equity and investment fund shares (Primary Income) - (Purpose Code: S1409)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
149.	Outward foreign remittance - Payment of interest by FDI enterprises in India to their Parent company abroad (Primary Income) - (Purpose Code: S1410)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.

#	Information	Information Description
150.	Outward foreign remittance - Remittance of interest income on account of Portfolio Investment in India (Primary Income) - (Purpose Code: S1411)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
151.	Outward foreign remittance - Remittance of dividends on account of Portfolio Investment in India on equity and investment fund shares (Primary Income) - (Purpose Code: S1412)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
152.	Outward foreign remittance - Refunds / rebates / reduction in invoice value on account of exports (Others) - (Purpose Code: S1501)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
153.	Outward foreign remittance - Reversal of wrong entries, refunds of amount remitted for non-exports (Others) - (Purpose Code: S1502)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
154.	Outward foreign remittance - Payments by residents for international bidding (Others) - (Purpose Code: S1503)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
155.	Outward foreign remittance - Notional sales when export bills are dishonored / crystallised / cancelled and reversed from suspense account (Others) - (Purpose Code: S1504)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
156.	Outward foreign remittance - Deemed Imports (Others) - (Purpose Code: S1505)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
157.	Outward foreign remittance - Payments on account of maintenance and repair services rendered for vessels etc. (Maintenance and repair services) - (Purpose Code: S1601)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
158.	Outward foreign remittance - Payments on account of maintenance and repair services rendered for aircrafts etc. (Maintenance and repair services) - (Purpose Code: S1602)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
159.	Outward foreign remittance - Payments for processing of goods (Manufacturing services) - (Purpose Code: S1701)	Information of outward foreign remittance is reported by authorised dealer in form 15CC.
160.	Remittance under LRS for educational loan (u/s 206C(1G))	Information about Remittance under LRS for educational loan taken from financial institutions mentioned in section 80E (Third proviso to Section 206C(1G)) is reported by authorised dealer through TCS form 27EQ for specified foreign remittances made by remitter PAN.

#	Information	Information Description
161.	Remittance under LRS (u/s 206C(1G(a)))	Information about Remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution (Section 206C(1G(a))) is reported by authorised dealer through TCS form 27EQ for specified foreign remittances made by remitter PAN.
162.	Purchase of foreign currency (SFT-011)	Information is reported by reporting entity in form 61A.
163.	Payment for purchase, or remittance outside India (Form 60/61)	Payments for purchase of foreign currency or remittances outside India may be reported in Form 61 if the PAN is not furnished by the transacting party.

The approach for AIS processing and information handling is as under:

- i. Information shall be listed on the basis of PAN of remitter, Name/PAN of remittee, country of remittance date of remittance, amount and RBI purpose code wise across all sources.
- ii. In case multiple values are found for a single combination as mentioned above, remittance with higher amount will be retained for Taxpayer Information Summary (TIS) and other records shall be marked as duplicate.
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct:
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.41 Receipt of foreign remittance

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Payment received by non-residents (Section 195)	Information relating to payment of royalty or fees for technical services etc., paid to non-residents is reported by deductor in form 27Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
2.	Receipt of Foreign remittance (Form 15CC)	Information is reported by authorised dealer in form 15CC for foreign remittances made by remitter PAN.

#	Information	Information Description
1.	Payment received by non-residents (Section 195)	Information relating to payment of royalty or fees for technical services etc., paid to non-residents is reported by deductor in form 27Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
2.	Receipt of foreign remittance - Indian portfolio investment abroad in equity shares (Foreign Portfolio Investments) - (Purpose Code: S0001)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
3.	Receipt of foreign remittance - Indian Portfolio investment abroad in debt instruments (Foreign Portfolio Investments) - (Purpose Code: S0002)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
4.	Receipt of foreign remittance - Indian direct investment abroad in equity shares (Foreign Direct Investments) - (Purpose Code: S0003)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
5.	Receipt of foreign remittance - Indian direct investment abroad in debt instruments (Foreign Direct Investments) - (Purpose Code: S0004)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
6.	Receipt of foreign remittance - Indian investment abroad in real estate (Foreign Direct Investments) - (Purpose Code: S0005)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
7.	Receipt of foreign remittance - Repatriation of FDI in equity shares (Foreign Direct Investments) - (Purpose Code: S0006)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
8.	Receipt of foreign remittance - Repatriation of FDI in debt instruments (Foreign Direct Investments) - (Purpose Code: S0007)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
9.	Receipt of foreign remittance - Repatriation of FDI in real estate (Foreign Direct Investments) - (Purpose Code: S0008)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
10.	Receipt of foreign remittance - Repatriation of foreign portfolio investment in equity shares (Foreign Portfolio Investments) - (Purpose Code: S0009)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
11.	Receipt of foreign remittance - Repatriation of foreign portfolio investment in debt instruments (Foreign Portfolio Investments) - (Purpose Code: S0010)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
12.	Receipt of foreign remittance - Loans extended to non-residents (External Commercial Borrowings) - (Purpose Code: S0011)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
13.	Receipt of foreign remittance - Repayment of long & medium term loans received from Non-Residents (External Commercial Borrowings) - (Purpose Code: S0012)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
14.	Receipt of foreign remittance - Repayment of short term loans received from Non-Residents (Short Term Loans) - (Purpose Code: S0013)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
15.	Receipt of foreign remittance - Repatriation of Non-Resident Deposits (FCNR(B) / NR(E)RA etc) (Banking Capital) - (Purpose Code: S0014)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
16.	Receipt of foreign remittance - Repayment of loans & overdrafts taken by ADs on their own account (Banking Capital) - (Purpose Code: S0015)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
17.	Receipt of foreign remittance - Sale of a foreign currency against another foreign currency (Banking Capital) - (Purpose Code: S0016)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
18.	Receipt of foreign remittance - Acquisition of non-produced non-financial assets - Government (Capital Account) - (Purpose Code: S0017)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
19.	Receipt of foreign remittance - Other capital payments not included Elsewhere (Banking Capital ) - (Purpose Code: S0018)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
20.	Receipt of foreign remittance - Acquisition of non-produced non-financial assets – Non-Government (Capital Account) - (Purpose Code: S0019)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
21.	Receipt of foreign remittance - Payments made on account of margin payments etc. under financial derivative transactions (Financial Derivatives and Others) - (Purpose Code: S0020)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
22.	Receipt of foreign remittance - Payments made on account of sale of share under ESOP (Financial Derivatives and Others) - (Purpose Code: S0021)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
23.	Receipt of foreign remittance - Investment in Indian Depositories Receipts (IDRs) (Financial Derivatives and Others) - (Purpose Code: S0022)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
24.	Receipt of foreign remittance - Opening of foreign currency account abroad with a bank (Financial Derivatives and Others) - (Purpose Code: S0023)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
25.	Receipt of foreign remittance - External Assistance extended by India to Foreign governments (External Assistance) - (Purpose Code: S0024)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
26.	Receipt of foreign remittance - Repayments made on account of External Assistance received by India (External Assistance) - (Purpose Code: S0025)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
27.	Receipt of foreign remittance - Capital transfers - Government (Capital Account) - (Purpose Code: S0026)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
28.	Receipt of foreign remittance - Capital transfers – Non-Government (Capital Account) - (Purpose Code: S0027)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
29.	Receipt of foreign remittance - Other capital payments not included elsewhere (Capital Account) - (Purpose Code: S0099)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
30.	Receipt of foreign remittance - Advance payment against imports (Imports) - (Purpose Code: S0101)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
31.	Receipt of foreign remittance - Payment towards imports settlement of invoice (Imports) - (Purpose Code: S0102)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
32.	Receipt of foreign remittance - Imports by diplomatic missions (Imports) - (Purpose Code: S0103)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
33.	Receipt of foreign remittance - Intermediary trade / transit trade (Imports) - (Purpose Code: S0104)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
34.	Receipt of foreign remittance - Goods acquired under merchanting / Payment against import leg of merchanting trade (Imports) - (Purpose Code: S0108)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
35.	Receipt of foreign remittance - Payments made for Imports from Nepal and Bhutan (Imports) - (Purpose Code: S0109)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
36.	Receipt of foreign remittance - Imports below Rs. 500.000 (Imports) - (Purpose Code: S0190)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
37.	Receipt of foreign remittance - Payments for surplus freight / passenger fare by foreign shipping companies (Transport) - (Purpose Code: S0201)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
38.	Receipt of foreign remittance - Payment for operating expenses of Indian shipping companies (Transport) - (Purpose Code: S0202)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
39.	Receipt of foreign remittance - Freight on imports - Shipping companies (Transport) - (Purpose Code: S0203)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
40.	Receipt of foreign remittance - Freight on exports - Shipping companies (Transport) - (Purpose Code: S0204)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
41.	Receipt of foreign remittance - Operational leasing / Rental of Vessels - Shipping companies (Transport) - (Purpose Code: S0205)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
42.	Receipt of foreign remittance - Booking of passages abroad - Shipping companies (Transport) - (Purpose Code: S0206)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
43.	Receipt of foreign remittance - Payments for surplus freight / passenger fare by foreign airlines companies (Transport) - (Purpose Code: S0207)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
44.	Receipt of foreign remittance - Operating expenses of Indian airlines companies (Transport) - (Purpose Code: S0208)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
45.	Receipt of foreign remittance - Freight on imports - Airlines companies (Transport) - (Purpose Code: S0209)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
46.	Receipt of foreign remittance - Freight on exports - Airlines companies (Transport) - (Purpose Code: S0210)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
47.	Receipt of foreign remittance - Operational leasing / Rental of Vessels - Airline companies (Transport) - (Purpose Code: S0211)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
48.	Receipt of foreign remittance - Booking of passages abroad - Airlines companies (Transport) - (Purpose Code: S0212)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
49.	Receipt of foreign remittance - Payments on account of stevedoring, demurrage, port handling charges etc (Transport) - (Purpose Code: S0213)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
50.	Receipt of foreign remittance - Payments on account of stevedoring, demurrage, port handling charges etc.(Shipping companies) (Transport) - (Purpose Code: S0214)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
51.	Receipt of foreign remittance - Payments on account of stevedoring, demurrage, port handling charges, etc.(Airlines companies) (Transport) - (Purpose Code: S0215)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
52.	Receipt of foreign remittance - Payments for Passenger - Shipping companies (Transport) - (Purpose Code: S0216)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
53.	Receipt of foreign remittance - Other payments by Shipping companies (Transport) - (Purpose Code: S0217)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
54.	Receipt of foreign remittance - Payments for Passenger - Airlines companies (Transport) - (Purpose Code: S0218)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
55.	Receipt of foreign remittance - Other Payments by Airlines companies (Transport) - (Purpose Code: S0219)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
56.	Receipt of foreign remittance - Payments on account of freight under other modes of transport (Transport) - (Purpose Code: S0220)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
57.	Receipt of foreign remittance - Payments on account of passenger fare under other modes of transport (Transport) - (Purpose Code: S0221)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
58.	Receipt of foreign remittance - Postal & Courier services by Air (Transport) - (Purpose Code: S0222)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
59.	Receipt of foreign remittance - Postal & Courier services by Sea (Transport) - (Purpose Code: S0223)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
60.	Receipt of foreign remittance - Postal & Courier services by others (Transport) - (Purpose Code: S0224)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
61.	Receipt of foreign remittance - Business travel (Travel) - (Purpose Code: S0301)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
62.	Receipt of foreign remittance - Travel under basic travel quota (Travel) - (Purpose Code: S0302)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
63.	Receipt of foreign remittance - Travel for pilgrimage (Travel) - (Purpose Code: S0303)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
64.	Receipt of foreign remittance - Travel for medical treatment (Travel) - (Purpose Code: S0304)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
65.	Receipt of foreign remittance - Travel for education (Travel) - (Purpose Code: S0305)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
66.	Receipt of foreign remittance - Other travel (Travel) - (Purpose Code: S0306)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
67.	Receipt of foreign remittance - Postal services (OLD) - (Purpose Code: S0401)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
68.	Receipt of foreign remittance - Courier services (OLD) - (Purpose Code: S0402)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
69.	Receipt of foreign remittance - Telecommunication services (OLD) - (Purpose Code: S0403)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
70.	Receipt of foreign remittance - Satellite services (OLD) - (Purpose Code: S0404)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
71.	Receipt of foreign remittance - Construction of projects abroad by Indian companies (Construction Services) - (Purpose Code: S0501)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
72.	Receipt of foreign remittance - Cost of construction etc. of projects executed by foreign companies in India (Construction Services) - (Purpose Code: S0502)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
73.	Receipt of foreign remittance - Life Insurance premium except term insurance (Insurance and Pension Services) - (Purpose Code: S0601)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
74.	Receipt of foreign remittance - Freight insurance relating to import & export of goods (Insurance and Pension Services) - (Purpose Code: S0602)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
75.	Receipt of foreign remittance - Other general insurance premium (Insurance and Pension Services) - (Purpose Code: S0603)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
76.	Receipt of foreign remittance - Reinsurance premium (Insurance and Pension Services) - (Purpose Code: S0604)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
77.	Receipt of foreign remittance - Auxiliary services including commission on insurance (Insurance and Pension Services) - (Purpose Code: S0605)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
78.	Receipt of foreign remittance - Settlement of claims (Insurance and Pension Services) - (Purpose Code: S0606)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
79.	Receipt of foreign remittance - Insurance claim settlement of non-life insurance; and life insurance (Insurance and Pension Services) - (Purpose Code: S0607)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
80.	Receipt of foreign remittance - Life Insurance Claim Settlements (Insurance and Pension Services) - (Purpose Code: S0608)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
81.	Receipt of foreign remittance - Standardised guarantee services (Insurance and Pension Services) - (Purpose Code: S0609)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
82.	Receipt of foreign remittance - Premium for pension funds (Insurance and Pension Services) - (Purpose Code: S0610)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
83.	Receipt of foreign remittance - Periodic pension entitlements by Indian Pension Fund Companies (Insurance and Pension Services) - (Purpose Code: S0611)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
84.	Receipt of foreign remittance - Invoking of standardised guarantees (Insurance and Pension Services) - (Purpose Code: S0612)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
85.	Receipt of foreign remittance - Financial intermediation charges (Financial Services) - (Purpose Code: S0701)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
86.	Receipt of foreign remittance - Investment banking brokerage, under writing commission etc. (Financial Services) - (Purpose Code: S0702)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
87.	Receipt of foreign remittance - Auxiliary services charges on operation & regulatory fees etc. (Financial Services) - (Purpose Code: S0703)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
88.	Receipt of foreign remittance - Hardware consultancy / implementation (Telecommunication, Computer & Information Services) - (Purpose Code: S0801)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
89.	Receipt of foreign remittance - Software consultancy / implementation (Telecommunication, Computer & Information Services) - (Purpose Code: S0802)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
90.	Receipt of foreign remittance - Data base, data processing charges (Telecommunication, Computer & Information Services) - (Purpose Code: S0803)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
91.	Receipt of foreign remittance - Repair and maintenance of computer and software (Telecommunication, Computer & Information Services) - (Purpose Code: S0804)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
92.	Receipt of foreign remittance - News agency services (Telecommunication, Computer & Information Services) - (Purpose Code: S0805)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
93.	Receipt of foreign remittance - Subscription to newspapers, periodicals (Telecommunication, Computer & Information Services) - (Purpose Code: S0806)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
94.	Receipt of foreign remittance - Off-site software imports (Telecommunication, Computer & Information Services) - (Purpose Code: S0807)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
95.	Receipt of foreign remittance - Telecommunication services (Telecommunication, Computer & Information Services) - (Purpose Code: S0808)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
96.	Receipt of foreign remittance - Satellite services (Telecommunication, Computer & Information Services) - (Purpose Code: S0809)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
97.	Receipt of foreign remittance - Franchises services (Charges for the use of intellectual property) - (Purpose Code: S0901)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
98.	Receipt of foreign remittance - Payment for use, through licensing arrangements, of produced originals or prototypes, patents etc. (Charges for the use of intellectual property) - (Purpose Code: S0902)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
99.	Receipt of foreign remittance - Merchanting services – net payments (Charges for the use of intellectual property) - (Purpose Code: S0903)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
100.	Receipt of foreign remittance - Trade related services commission on exports / imports (Other Business Services) - (Purpose Code: S1002)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
101.	Receipt of foreign remittance - Operational leasing services without operating crew including charter hire- Airlines companies (Other Business Services) - (Purpose Code: S1003)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
102.	Receipt of foreign remittance - Legal services (Other Business Services) - (Purpose Code: S1004)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
103.	Receipt of foreign remittance - Accounting, auditing, book keeping services (Other Business Services) - (Purpose Code: S1005)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
104.	Receipt of foreign remittance - Business and management consultancy and public relations services (Other Business Services) - (Purpose Code: S1006)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
105.	Receipt of foreign remittance - Advertising, trade fair service (Other Business Services) - (Purpose Code: S1007)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
106.	Receipt of foreign remittance - Research & Development services (Other Business Services) - (Purpose Code: S1008)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
107.	Receipt of foreign remittance - Architectural services (Other Business Services) - (Purpose Code: S1009)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
108.	Receipt of foreign remittance - Agricultural services (Other Business Services) - (Purpose Code: S1010)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
109.	Receipt of foreign remittance - Payments for maintenance of offices abroad (Other Business Services) - (Purpose Code: S1011)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
110.	Receipt of foreign remittance - Distribution services (Other Business Services) - (Purpose Code: S1012)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
111.	Receipt of foreign remittance - Environmental services (Other Business Services) - (Purpose Code: S1013)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
112.	Receipt of foreign remittance - Engineering services (Other Business Services) - (Purpose Code: S1014)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
113.	Receipt of foreign remittance - Tax consulting services (Other Business Services) - (Purpose Code: S1015)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
114.	Receipt of foreign remittance - Market research and public opinion polling service (Other Business Services) - (Purpose Code: S1016)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
115.	Receipt of foreign remittance - Publishing and printing services (Other Business Services) - (Purpose Code: S1017)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
116.	Receipt of foreign remittance - Mining services (Other Business Services) - (Purpose Code: S1018)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
117.	Receipt of foreign remittance - Other services not included elsewhere (Other Business Services) - (Purpose Code: S1019)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
118.	Receipt of foreign remittance - Commission agent services (Other Business Services) - (Purpose Code: S1020)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
119.	Receipt of foreign remittance - Wholesale and retailing trade services (Other Business Services) - (Purpose Code: S1021)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
120.	Receipt of foreign remittance - Operational leasing services without operating crew, including charter hire Shipping companies (Other Business Services) - (Purpose Code: S1022)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
121.	Receipt of foreign remittance - Other Technical Services including scientific / space services (Other Business Services) - (Purpose Code: S1023)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
122.	Receipt of foreign remittance - Other services not included elsewhere (Other Business Services) - (Purpose Code: S1099)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
123.	Receipt of foreign remittance - Audio visual and related services (Personal, Cultural & Recreational services) - (Purpose Code: S1101)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
124.	Receipt of foreign remittance - Personal, cultural services (Personal, Cultural & Recreational services) - (Purpose Code: S1102)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
125.	Receipt of foreign remittance - Radio and television production, distribution and transmission services (Personal, Cultural & Recreational services) - (Purpose Code: S1103)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
126.	Receipt of foreign remittance - Entertainment services (Personal, Cultural & Recreational services) - (Purpose Code: S1104)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
127.	Receipt of foreign remittance - Museums, library and archival services (Personal, Cultural & Recreational services) - (Purpose Code: S1105)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
128.	Receipt of foreign remittance - Recreation and sporting activities services (Personal, Cultural & Recreational services) - (Purpose Code: S1106)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
129.	Receipt of foreign remittance - Education (Personal, Cultural & Recreational services) - (Purpose Code: S1107)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
130.	Receipt of foreign remittance - Health Service (Personal, Cultural & Recreational services) - (Purpose Code: S1108)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
131.	Receipt of foreign remittance - Other Personal, Cultural & Recreational services (Personal, Cultural & Recreational services) - (Purpose Code: S1109)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
132.	Receipt of foreign remittance - Maintenance of Indian embassies abroad (Govt. not included elsewhere) - (Purpose Code: S1201)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
133.	Receipt of foreign remittance - Remittances by foreign embassies in India (Govt. not included elsewhere) - (Purpose Code: S1202)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
134.	Receipt of foreign remittance - Remittance for family maintenance and savings (Secondary Income) - (Purpose Code: S1301)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
135.	Receipt of foreign remittance - Remittance towards personal gifts and donations (Secondary Income) - (Purpose Code: S1302)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
136.	Receipt of foreign remittance - Remittance towards donations to religious and charitable institutions abroad (Secondary Income) - (Purpose Code: S1303)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
137.	Receipt of foreign remittance - Remittance towards grants and donations to other governments and charitable institutions (Secondary Income) - (Purpose Code: S1304)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
138.	Receipt of foreign remittance - Contributions / donations by the Government to international institutions (Secondary Income) - (Purpose Code: S1305)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
139.	Receipt of foreign remittance - Remittance towards payment / refund of taxes (Secondary Income) - (Purpose Code: S1306)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
140.	Receipt of foreign remittance - Outflows on account of migrant transfers (Secondary Income) - (Purpose Code: S1307)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
141.	Receipt of foreign remittance - Compensation of employees (Primary Income) - (Purpose Code: S1401)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
142.	Receipt of foreign remittance - Remittance towards interest on Non-Resident deposits (FCNR(B) / NR(E)RA, etc.) (Primary Income) - (Purpose Code: S1402)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
143.	Receipt of foreign remittance - Remittance towards interest on loans from Non-Residents (ST / MT / LT loans) (Primary Income) - (Purpose Code: S1403)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
144.	Receipt of foreign remittance - Remittance of interest on debt securities debentures / bonds / FRNs etc. (Primary Income) - (Purpose Code: S1404)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
145.	Receipt of foreign remittance - Remittance towards interest payment by ADs on their own account (Primary Income) - (Purpose Code: S1405)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
146.	Receipt of foreign remittance - Repatriation of profits (Primary Income) - (Purpose Code: S1406)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
147.	Receipt of foreign remittance - Payment/repatriation of dividends (Primary Income) - (Purpose Code: S1407)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
148.	Receipt of foreign remittance - Remittance of profit by FDI enterprises in India (Primary Income) - (Purpose Code: S1408)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
149.	Receipt of foreign remittance - Remittance of dividends by FDI enterprises in India on equity and investment fund shares (Primary Income) - (Purpose Code: S1409)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
150.	Receipt of foreign remittance - Payment of interest by FDI enterprises in India to their Parent company abroad (Primary Income) - (Purpose Code: S1410)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
151.	Receipt of foreign remittance - Remittance of interest income on account of Portfolio Investment in India (Primary Income) - (Purpose Code: S1411)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
152.	Receipt of foreign remittance - Remittance of dividends on account of Portfolio Investment in India on equity and investment fund shares (Primary Income) - (Purpose Code: S1412)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
153.	Receipt of foreign remittance - Refunds / rebates / reduction in invoice value on account of exports (Others) - (Purpose Code: S1501)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
154.	Receipt of foreign remittance - Reversal of wrong entries, refunds of amount remitted for non-exports (Others) - (Purpose Code: S1502)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
155.	Receipt of foreign remittance - Payments by residents for international bidding (Others) - (Purpose Code: S1503)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
156.	Receipt of foreign remittance - Notional sales when export bills are dishonored / crystallised / cancelled and reversed from suspense account (Others) - (Purpose Code: S1504)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
157.	Receipt of foreign remittance - Deemed Imports (Others) - (Purpose Code: S1505)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

#	Information	Information Description
158.	Receipt of foreign remittance - Payments on account of maintenance and repair services rendered for vessels etc. (Maintenance and repair services) - (Purpose Code: S1601)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
159.	Receipt of foreign remittance - Payments on account of maintenance and repair services rendered for aircrafts etc. (Maintenance and repair services) - (Purpose Code: S1602)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.
160.	Receipt of foreign remittance - Payments for processing of goods (Manufacturing services) - (Purpose Code: S1701)	Information of receipt of foreign remittance by a remittee is reported by authorised dealer in form 15CC.

The approach for AIS processing and information handling is as under:

- i. Authorised dealer reports the details of amount remitted by a remitter PAN to the remittee PAN in foreign country. Similarly, deductor (remitter) while making payment to the deductee/remitter u/s 195 deducts tax and submit the information in TDS form 27Q. Both these information is reported on a quarterly basis.
- ii. Since information reported under both these sources i.e. 15CC and form 27Q in hands of recipient may contain duplicate values, information shall be listed on the basis of PAN of remitter, PAN of remittee and amount of remittance.
- iii. In case multiple values are found for a single combination as mentioned above, remittance with higher amount will be retained for Taxpayer Information Summary (TIS) and other records shall be marked as duplicate.
- iv. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Receipts in the nature of reimbursement of expenses
  - c. Receipts in the nature of refundable security
  - d. Receipts treated as capital receipt
  - e. Income is not taxable
  - f. Information is not fully correct
  - g. Information relates to other PAN/Year
  - h. Information is duplicate / included in other information
  - i. Information is denied
- v. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.42 Foreign travel

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Purchase of overseas tour package (Section 206C(1G(b)))	Information is reported by deductor in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 16D.
2.	Payment in connection with travel to any foreign country (Form 60/61)	Payment in connection with travel to any foreign country may be reported in Form 61 if the PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Information relating to foreign travel is reported by tour operator through TDS form 27EQ. Tour operator while receiving the amount collects additional amount in the form of TCS. Also Reporting entity reports information relating payments in connection with travel to any foreign country through form 61.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.43 Purchase of immovable property

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Purchase of immovable property (SFT-012)	Information relating to immovable property is reported by the Property Registrar through SFT. The information will be shown in AIS of all buyers to enable submission of feedback.
2.	Purchase of immovable property (Section 194IA)	Buyer at the time of making payment towards purchase of property is liable to deduct tax from the amount paid to the seller subject to the threshold applicable. This information is reported in form 26QB.
3.	Property Purchaser as per Seller's ITR (ITR-Schedule CG)	Seller of property reports the details of property buyer in schedule CG of ITR.
4.	Purchase of immovable property (Form 60/61)	Payment for purchase of immovable property may be reported in Form 61 if the PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. In case of SFT information reported in property based reporting format, the information display will depend on the reported values. In case the total of amount shown against the buyers is equal or more than the transaction value (Sales Consideration), the amount relating to the person will be displayed. However, in cases where the total of amount shown against the buyers is less than the overall property value (e.g. in cases where the share of buyer is not determined correctly, the entire property value will be imputed against all buyers to enable submission of feedback.
- ii. In case multiple values are found for a single property in SFT-012 and from rest of the sources, records with higher value of investment will be retained and information source with lower value will be marked as "Information is duplicate / included in other information".
- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can be used to modify address of property, value of investment, stamp value of property
  - c. Information relates to other PAN/Year: Transaction pertaining to other financial years, PAN (jointly owned property)
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.44 Purchase of vehicle

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Purchase of motor vehicle (Section 206C)	Information is reported by deductor in TCS form 27EQ (quarterly statement). This information is provided by the collector to the taxpayer in Form 16D.
2.	Purchase of motor vehicle (Form 60/61)	Payment for purchase of motor vehicle may be reported in Form 61 if the PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Information relating to purchase of vehicle is reported by dealer through TDS form 27EQ. Dealer while receiving the amount collects additional amount in the form of TCS from the purchaser. Also Reporting entity reports transactions relating to purchase of motor vehicle through form 61.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.45 Purchase of time deposits

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Purchase of Time deposits (SFT-005)	Information relating to Purchase of Time deposits is reported by reporting entity (such as the bank) in the Statement of Financial Transaction (SFT).
2.	Investment in Time deposit (Form 60/61)	Information pertaining to investment in Time deposit is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Reporting entity reports the information relating to purchase of time deposits by a deposit holder through form 61A (SFT-005) (for PAN and non-PAN transactions) and through form 61 in case of non-pan transactions. Information thus reported under two different sources may contain duplicate values.
- ii. Information under this category shall be listed on the basis of Reporting Entity, PAN of deposit holder and purchase value.
- iii. Records with higher value of investment will be retained and information source with lower value will be marked as duplicate.
- iv. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can be used to modify details of product
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- v. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.46 Purchase of securities and units of mutual funds

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Purchase of bonds or debentures (SFT-007)	Information is reported by reporting entity in the Statement of Financial Transaction (SFT).
2.	Purchase of shares (SFT-008)	Purchase of shares (including share application money). Information is reported by reporting entity in the Statement of Financial Transaction (SFT).
3.	Purchase of mutual fund units (SFT-010)	Information is reported by reporting entity (such as mutual fund companies) in the Statement of Financial Transaction (SFT).
4.	Purchase of securities (SFT - 017)	Information is reported by depository in the Statement of Financial Transaction (SFT).
5.	Purchase of mutual funds (SFT - 018)	Information is reported by registrar and transfer agents (RTA) in the Statement of Financial Transaction (SFT).
6.	Purchase of securities (Form 60/61)	Information pertaining to purchase of securities is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
7.	Payment to Mutual Fund for purchase of its units (Form 60/61)	Information pertaining to Payment to Mutual Fund for purchase of its units is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
8.	Payment for acquiring shares (Form 60/61)	Information pertaining to Payment for acquiring shares is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
9.	Payment for acquiring debentures or bonds (Form 60/61)	Information pertaining to Payment for acquiring debentures or bonds is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.
10.	Purchase of shares of company (Form 60/61)	Information pertaining to Purchase of shares of company is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Information relating to purchase of mutual funds (SFT-010) is reported by AMC (Reporting Entity) through form 61A. Information relating to purchase of mutual funds (SFT-018) is reported by Mutual Fund Registrar and Transfer Agents (RTAs).
- ii. Information reported under both the above sources contain duplicate values hence de-duplication filtering has been applied in such a way that only exclusive information is being displayed i.e. no duplicate information is present in AIS. In other words if an information exists

in both the sources, information with higher value only is being displayed and information with lower value is being filtered and not being displayed in AIS.

- iii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can be used to modify details of product
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iv. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.47 Credit/Debit card

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Application for issue of a credit or debit card (Form 60/61)	Information pertaining to application for issuance of credit/debit card is reported in Form 61 where PAN is not furnished by the transacting party. PAN is populated based on aadhaar and other attributes of the person.

The approach for AIS processing and information handling is as under:

- i. Reporting entity reports information relating to Credit/Debit card through form 61. RE reports non-PAN transactions through form 61.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct: This functionality can used to modify Information value and other related information.
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.48 Balance in account

The key information sources under this information category are as under:

#	Information Source	Information Description
1.	Opening of an account other than saving and time deposits (Form 60/61)	Details of bank account other than saving and time deposits opened during the year , as reported in Form 61.
2.	Account with balance exceeding Rs. 50,000 (Form 60/61)	Bank account with balance exceeding 50,000 at the closing of Financial year, as reported in Form 61.

The approach for AIS processing and information handling is as under:

- i. Reporting entity reports information relating to balance in account through form 61. RE reports non-PAN transactions through form 61.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is non-reportable in return
  - c. Information is not fully correct: This functionality can used to modify Information value, Account number, Account number type etc.
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.49 Income distributed by business trust

The key information sources under this information category are as under:

#	Information	Description
1.	Income from units of a business trust (Section 194LBA)	Information relating to income from units of a business trust is reported by payer in form 27Q. Information is reported on quarterly basis and is chargeable to tax at special rate.

The approach for AIS processing and information handling is as under:

- i. In case similar information is reported under different information types, records with higher value of investment will be retained and information source with lower value will be marked as “Information is duplicate / included in other information”.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.50 Income distributed by investment fund

The key information sources under this information category are as under:

#	Information	Description
1.	Income from units of investment fund (Section 194LBB)	This information is reported by the deductor in Form 26Q on a quarterly basis.

The approach for AIS processing and information handling is as under:

- i. In case similar information is reported under different information types, records with higher value of investment will be retained and information source with lower value will be marked as “Information is duplicate / included in other information”.
- ii. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Income is not taxable
  - c. Information is not fully correct
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- iii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.51 GST purchases

The key information sources under this information category are as under:

#	Information	Information Description
1.	Purchases reported under GSTR-1 of seller	The details of purchases (from GSTR 1 of seller) are received under information exchange MOU. This information may not reconcile with the purchases shown in the Audited Financial Statement/IT Return of the taxpayer due to many reasons such as non-GST purchases, GST purchases below the specified threshold etc.

The approach for collection of information is as under:

- i. The party level sales (aggregated at PAN level) as reported in GSTR-1 (exceeding specified threshold) of seller is aggregated to determine significant purchases.
- ii. During the aggregation inter branch purchase is excluded.

The approach for AIS processing and information handling is as under:

- i. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Purchases are on capital account
  - c. Information is not fully correct
  - d. Information relates to other PAN/Year
  - e. Information is duplicate / included in other information
  - f. Information is denied
- ii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

#### 4.52 GST turnover

The key information sources under this information category are as under:

#	Information	Information Description
1	Sales reported under GSTR-3B	Information pertaining to sales turnover in GSTR-3B are received under information exchange MOU. This information may not reconcile with the turnover shown in the Audited Financial Statement/IT Return due to many reasons such as Inter-Unit Turnover, Unbilled revenue, Unadjusted advances, Deemed supply, Credit notes, Trade discounts not permissible under GST etc.

The approach for AIS processing and information handling is as under:

- i. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- ii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iii. Value of Total Turnover as per GSTR 3B will be reflected in Taxpayer Information Summary (TIS)..

#### 4.53 Income of specified senior citizen

The key information sources under this information category are as under:

#	Information	Information Description
1	Amount of pension and interest received or receivable by specified senior citizen (Section 194P)	Senior citizens of age 75 years or above having pension and/or interest income only and no other income and receiving both income in the account maintained in the same specified bank. Senior citizens need to submit a declaration containing income details to the bank. The bank will compute the total income and tax liability as per rates in force of senior citizen after considering the deductions under Chapter VI-A and rebate under 87A. The Bank shall report the information relating to income and TDS of senior citizen in Form 26Q. In such cases, specified senior citizens are exempt from filing return of income for the relevant previous year.

The approach for AIS processing and information handling is as under:

- i. The AIS information level feedback can be used for providing following inputs:
  - a. Information is correct
  - b. Information is not fully correct
  - c. Information relates to other PAN/Year
  - d. Information is duplicate / included in other information
  - e. Information is denied
- ii. The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).
- iii. Value of total income of specified senior citizen will be reflected in Taxpayer Information Summary (TIS).