

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)(iiaab)
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. Income of Specified Fund from securities u/s 115AD(1)(i)
20. Insurance commission
21. Receipts from life insurance policy
22. Withdrawal of deposits under national savings scheme
23. Receipt of commission etc. on sale of lottery tickets
24. Income from investment in securitization trust
25. Income on account of repurchase of units by MF/UTI
26. Interest or dividend or other sums payable to government
27. Income of specified senior citizen
28. Sale of land or building
29. Receipts for transfer of immovable property
30. Sale of vehicle
31. Sale of securities and units of mutual fund
32. Off market debit transactions
33. Off market credit transactions
34. Business receipts
35. GST turnover
36. GST purchases
37. Business expenses
38. Rent payment
39. Miscellaneous payment
40. Cash deposits
41. Cash withdrawals
42. Cash payments
43. Outward foreign remittance/purchase of foreign currency
44. Receipt of foreign remittance

45. Payment to non-resident sportsmen or sports association u/s 115BBA
46. Foreign travel
47. Purchase of immovable property
48. Purchase of vehicle
49. Purchase of time deposits
50. Purchase of securities and units of mutual funds
51. Credit/Debit card
52. Balance in account
53. Income distributed by business trust.
54. Income distributed by investment fund.
55. Donation received.
56. Receipt on transfer of Virtual Digital Assets
57. Winning from Online Games u/s 115BBJ