CBDT enhances taxpayer services by enabling taxpayers to view their Foreign Asset Information through the Annual Information Statement (AIS)

In a significant step towards enhancing taxpayer services and promoting voluntary tax compliance, the Central Board of Direct Taxes (CBDT) has enabled display of information relating to foreign assets and income, received under the Automatic Exchange of Information (AEOI) framework, in the Annual Information Statement (AIS) of eligible taxpayers on the Income Tax e-Filing portal. This taxpayer-centric initiative has been undertaken to facilitate, and not to investigate, taxpayers in meeting their compliance obligations.

India receives financial information relating to its tax residents from over 100 partner jurisdictions under the various international agreements and mechanisms for exchange of financial account information that India has entered into. **Every year, AEOI information pertaining to the preceding Calendar Year (CY) begins to be received starting September of the current year.** Such information may include details relating to foreign bank accounts, custodial accounts, certain financial investments, interest, dividends and other specified financial income, as reported by the partner jurisdictions under internationally accepted standards of information exchange. As of now, information, as received, pertaining to CY 2022, CY 2023 and CY 2024 has been displayed in the AIS. Further, **information for CY 2025 shall be displayed in the AIS once it is received in the month of September / October 2026.**

It is of note that the foreign assets and income information reflected in AIS represents only such information as has been received by the Income-tax Department from partner jurisdictions under the aforesaid arrangements, and does not constitute a complete or exhaustive record of a taxpayer's foreign assets and income. Taxpayers are, therefore, required to correctly and completely report all foreign assets and foreign source income in Schedule FA and Schedule FSI of their Income-tax Return, irrespective of whether such assets or income are reflected in AIS.

As part of this taxpayer facilitation initiative, and with a firmly taxpayer-centric approach, taxpayers can conveniently view the information relating to their foreign assets and income by logging into their own e-Filing account and accessing their AIS. This will facilitate correct reporting of foreign assets and foreign source income in the appropriate schedules of the Income-tax Return, namely Schedule FA and Schedule FSI, wherever applicable. Notably, the information displayed in the AIS is exclusively accessible to the concerned taxpayer through his or her secure login credentials on the e-Filing portal.

The taxpayers may view the foreign assets information pertaining to them, by following the steps below:

1. Visit https://eportal.incometax.gov.in/iec/foservices/#/login
2. Log in and navigate to “AIS”. The user will be directed to the ‘Compliance Portal’
3. On ‘Compliance Portal’, click on "Reports"
4. Click on "Foreign Assets Information" to view data reported against the logged-in PAN user.
5. Select year from the drop-down and then click “Download PDF” to view the information pertaining to the selected calendar year.

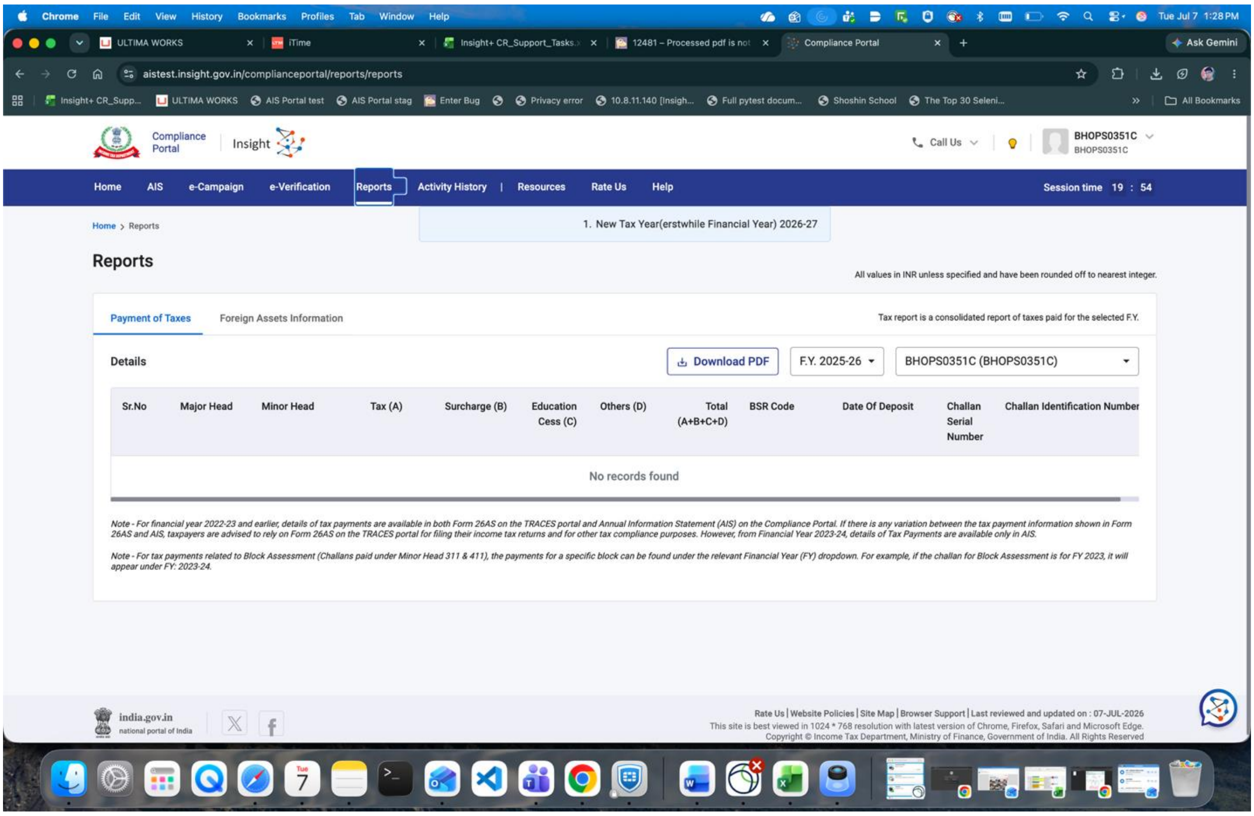
Screen-shots of the above steps, for reference basis, are placed in the Annexure attached.

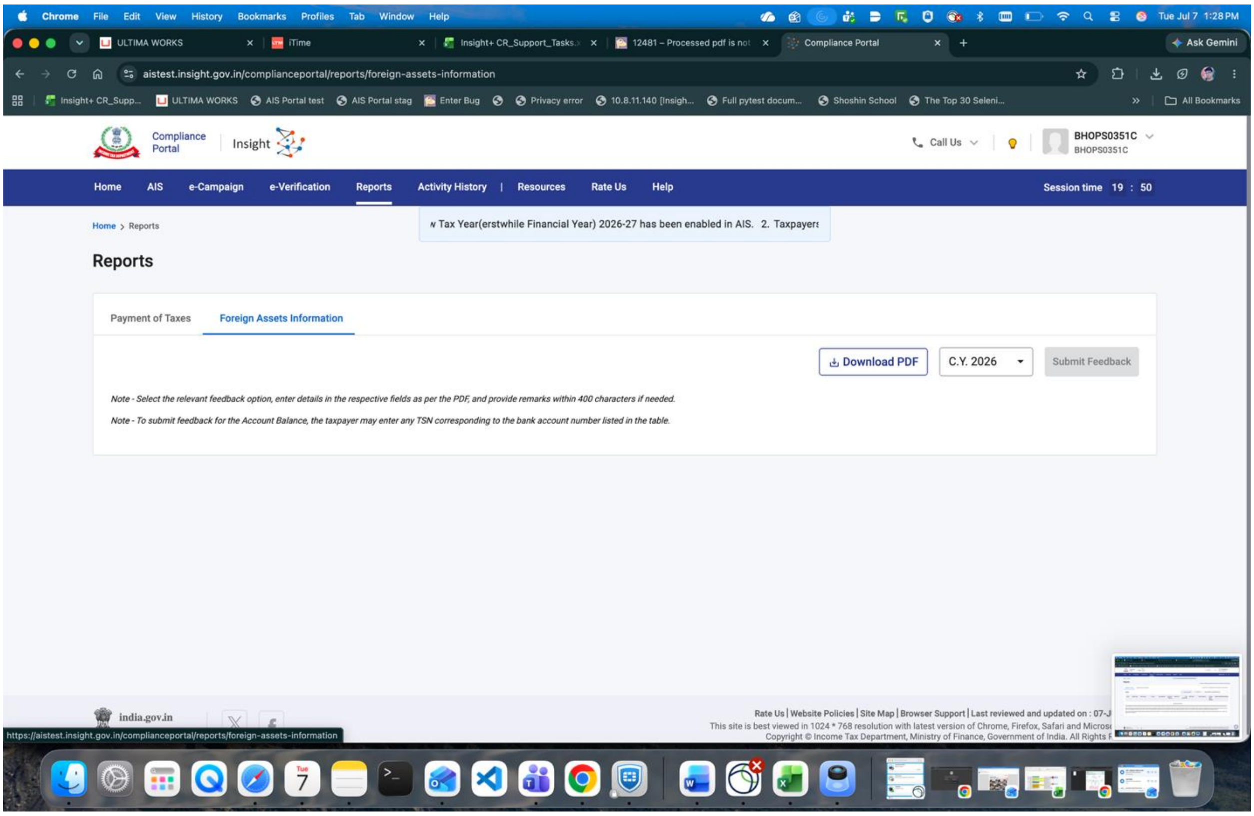
The initiative has been designed solely to facilitate taxpayers by providing them access to information available with the Department under international exchange mechanisms, thereby enabling informed and accurate tax compliance – and not as a tool for scrutiny or investigation.

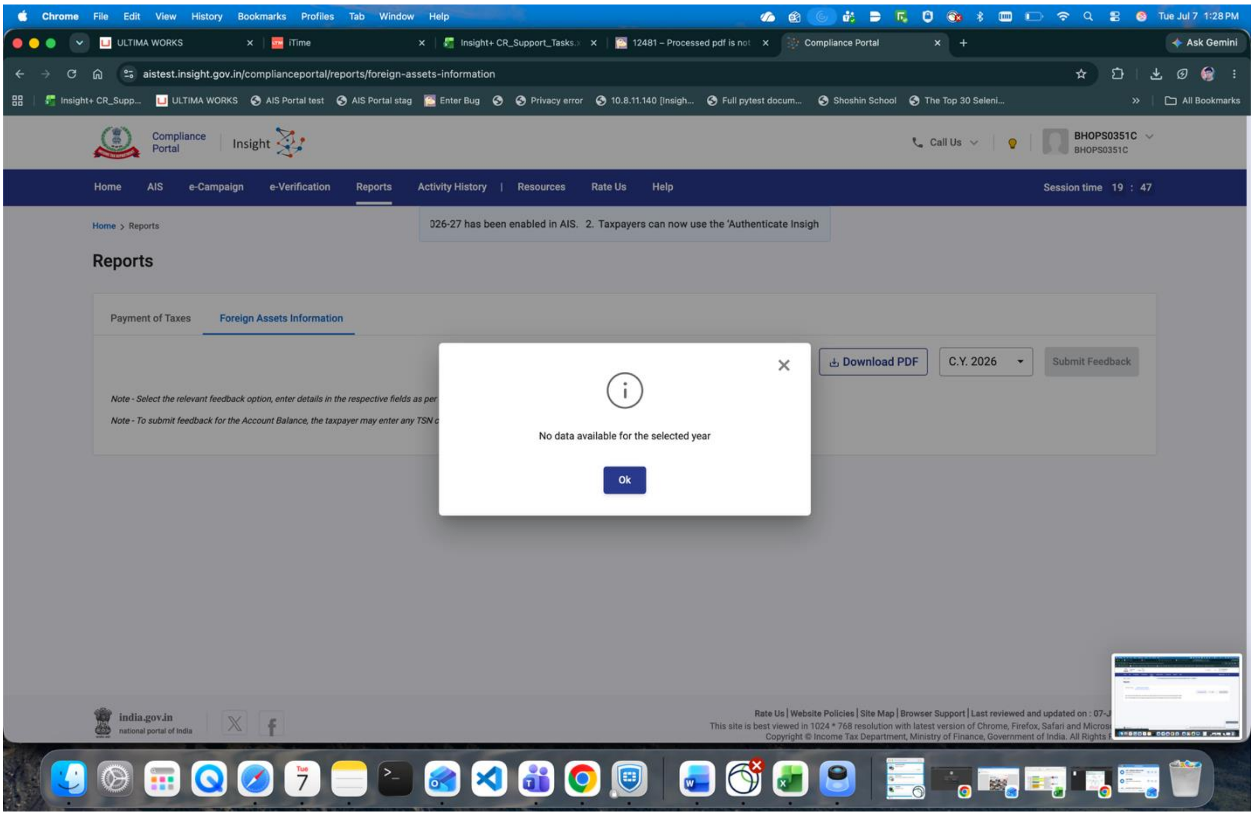
As part of this initiative, SMSs and e-mails are being issued to taxpayers informing them about the availability of this feature and reminding them to appropriately report foreign assets and foreign income, wherever applicable, while filing their Income-tax Returns for Assessment Year 2026-27. Taxpayers may also use 'Kar Saathi', the AI-powered virtual assistant on the e-Filing portal, for guidance on selecting the appropriate return form, reporting foreign assets and income, and addressing other tax-related queries.

This initiative builds upon CBDT's continued efforts to leverage technology-driven service delivery for improving taxpayer services, enhancing transparency and encouraging voluntary compliance through non-intrusive and taxpayer-friendly measures. By providing taxpayers with timely access to information available with the Department, CBDT aims to minimize inadvertent reporting errors, improve the accuracy of Income-tax Returns and make tax compliance simpler, more convenient and more transparent.

ANNEXURE: Step-by-step for accessing 'Foreign Assets Information':



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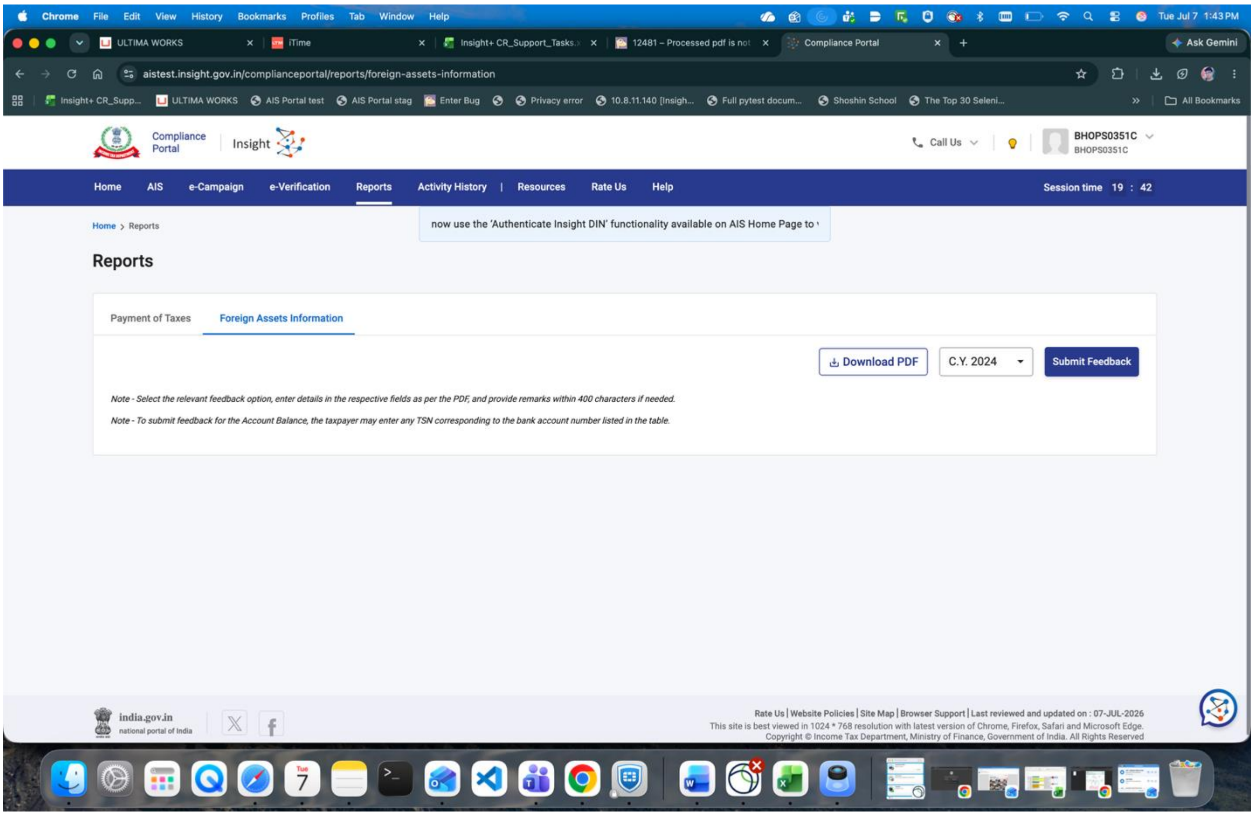
Compliance Portal
Insight
Home AIS e-Campaign e-Verification Reports Activity History Resources Rate Us Help
Session time 19 : 47
Reports
Payment of Taxes
Foreign Assets Information
Download PDF
C.Y. 2026
Submit Feedback
No data available for the selected year
Ok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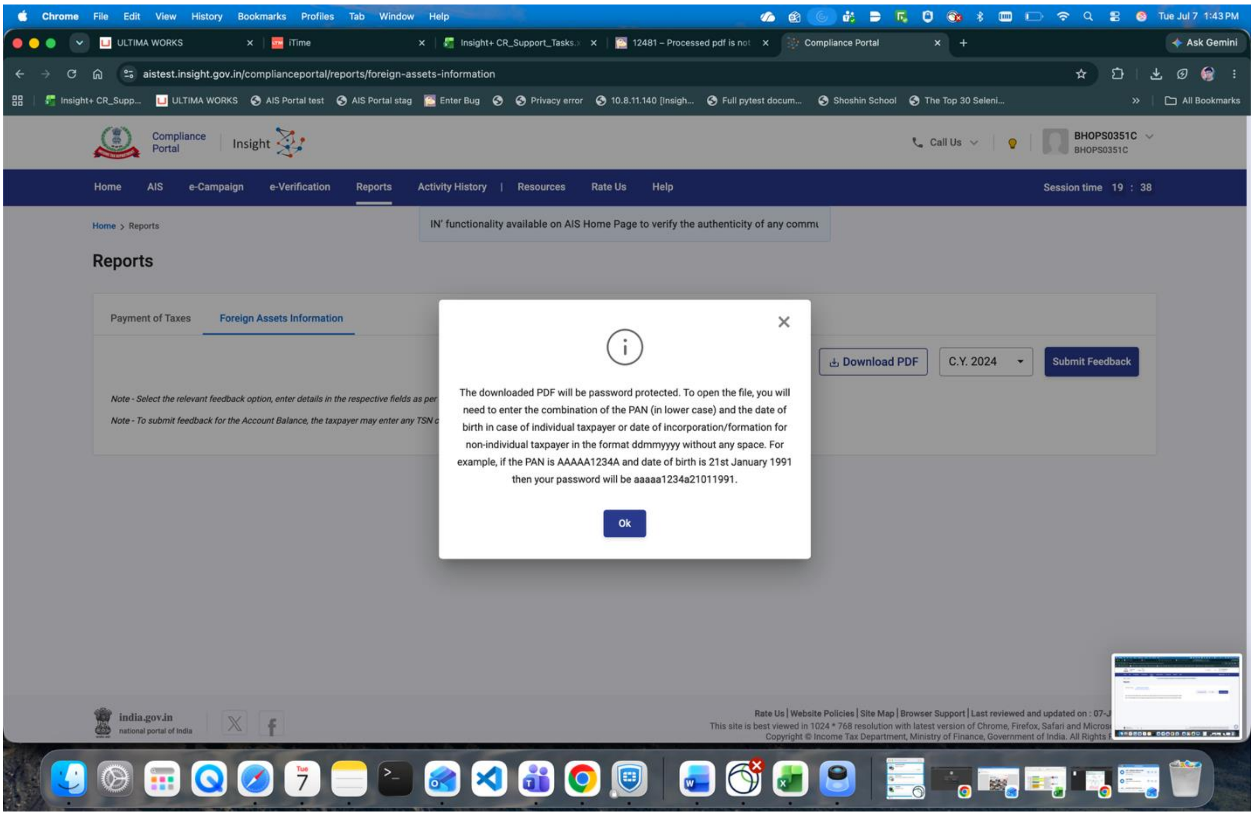
Home AIS e-Campaign e-Verification Reports Activity History Resources Rate Us Help
Session time 19 : 42
now use the 'Authenticate Insight DIN' functionality available on AIS Home Page to
Reports
Payment of Taxes
Foreign Assets Information
Download PDF
C.Y. 2024
Submit Feedback
Note - Select the relevant feedback option, enter details in the respective fields as per the PDF, and provide remarks within 400 characters if needed.
Note - To submit feedback for the Account Balance, the taxpayer may enter any TSN corresponding to the bank account number listed in the table.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Reports
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Resources
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Reports
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Foreign Assets Information
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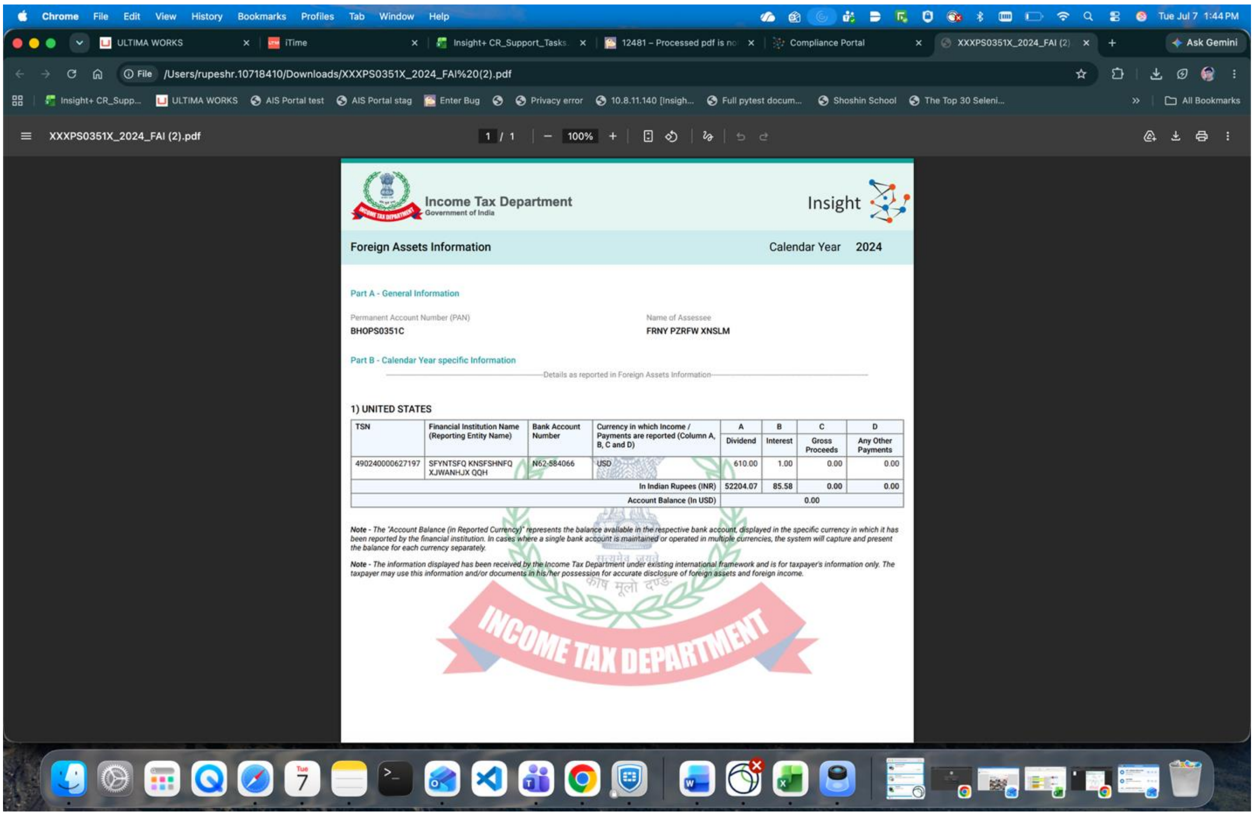
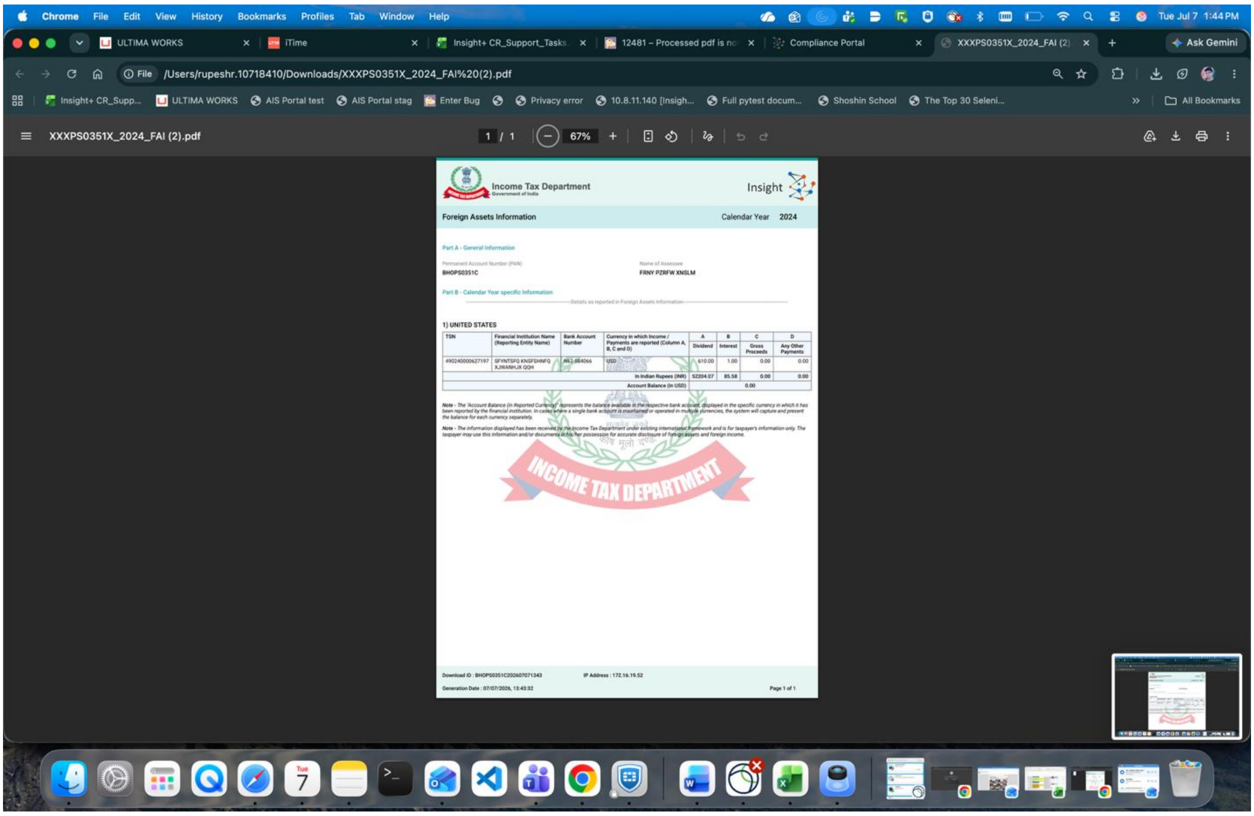
C.Y. 2024
Submit Feedback
The downloaded PDF will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation/formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAA1234A and date of birth is 21st January 1991 then your password will be aaaaa1234a21011991.
Ok


XXXPS0351X_2024_FAI (2).pdf
Income Tax Department
Government of India
Insight
Foreign Assets Information
Calendar Year 2024
Part A - General Information
Permanent Account Number (PAN)
BHOPS0351C
Name of Assessee
FRNY PZRFW XNSLM
Part B - Calendar Year specific Information
Details as reported in Foreign Assets Information
1) UNITED STATES
TSN
Financial Institution Name (Reporting Entity Name)
Bank Account Number
Currency in which Income / Payments are reported (Column A, B, C and D)
A Dividend
B Interest
C Gross Proceeds
D Any Other Payments
490240000627197
SFYNTSFQ KNSFSHNFQ XJWANHJX QQH
N62-584066
USD
610.00
1.00
0.00
0.00
In Indian Rupees (INR)
52204.07
85.58
0.00
0.00
Account Balance (In USD)
0.00
Note - The "Account Balance (in Reported Currency)" represents the balance available in the respective bank account, displayed in the specific currency in which it has been reported by the financial institution. In cases where a single bank account is maintained or operated in multiple currencies, the system will capture and present the balance for each currency separately.
Note - The information displayed has been received by the Income Tax Department under existing international framework and is for taxpayer's information only. The taxpayer may use this information and/or documents in his/her possession for accurate disclosure of foreign assets and foreign income.
INCOME TAX DEPARTMENT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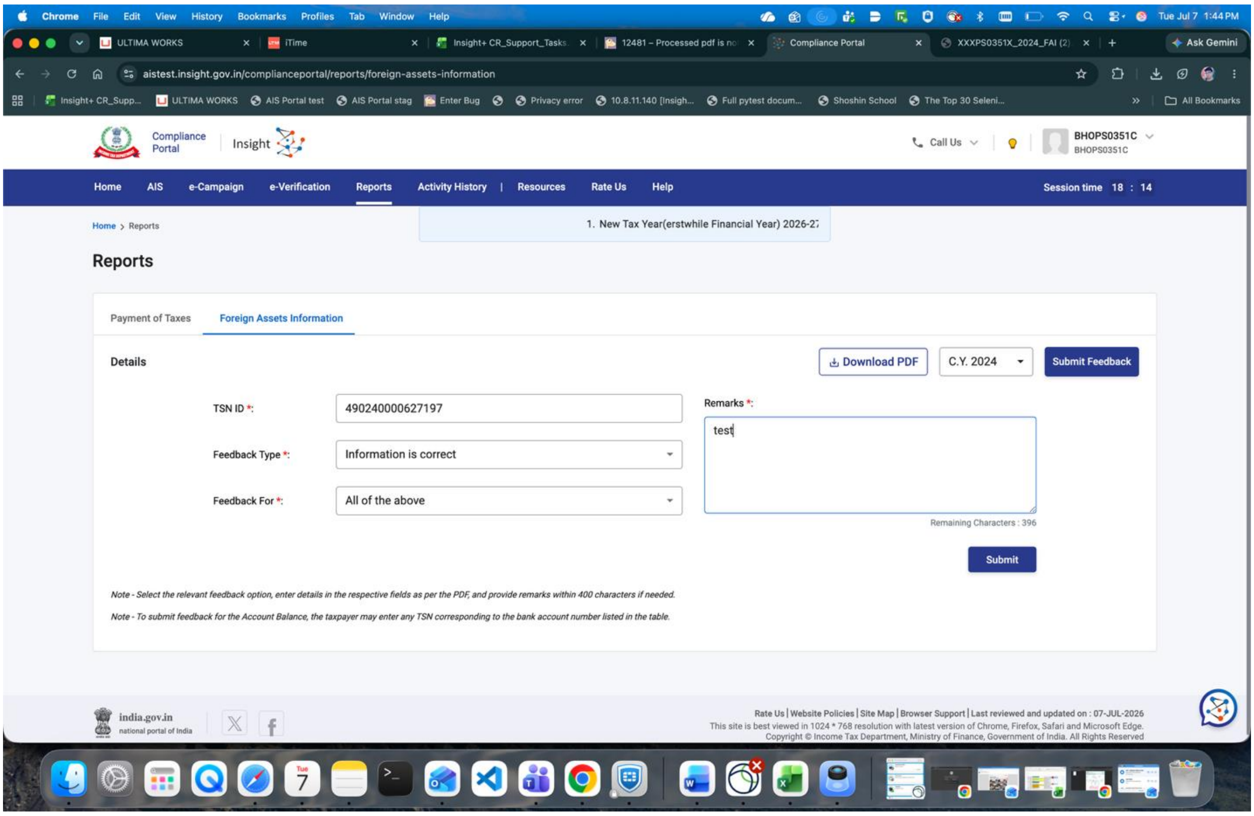
Income Tax Department
Insight
Foreign Assets Information
Calendar Year 2024
1) UNITED STATES
INCOME TAX DEPARTMENT


Compliance Portal
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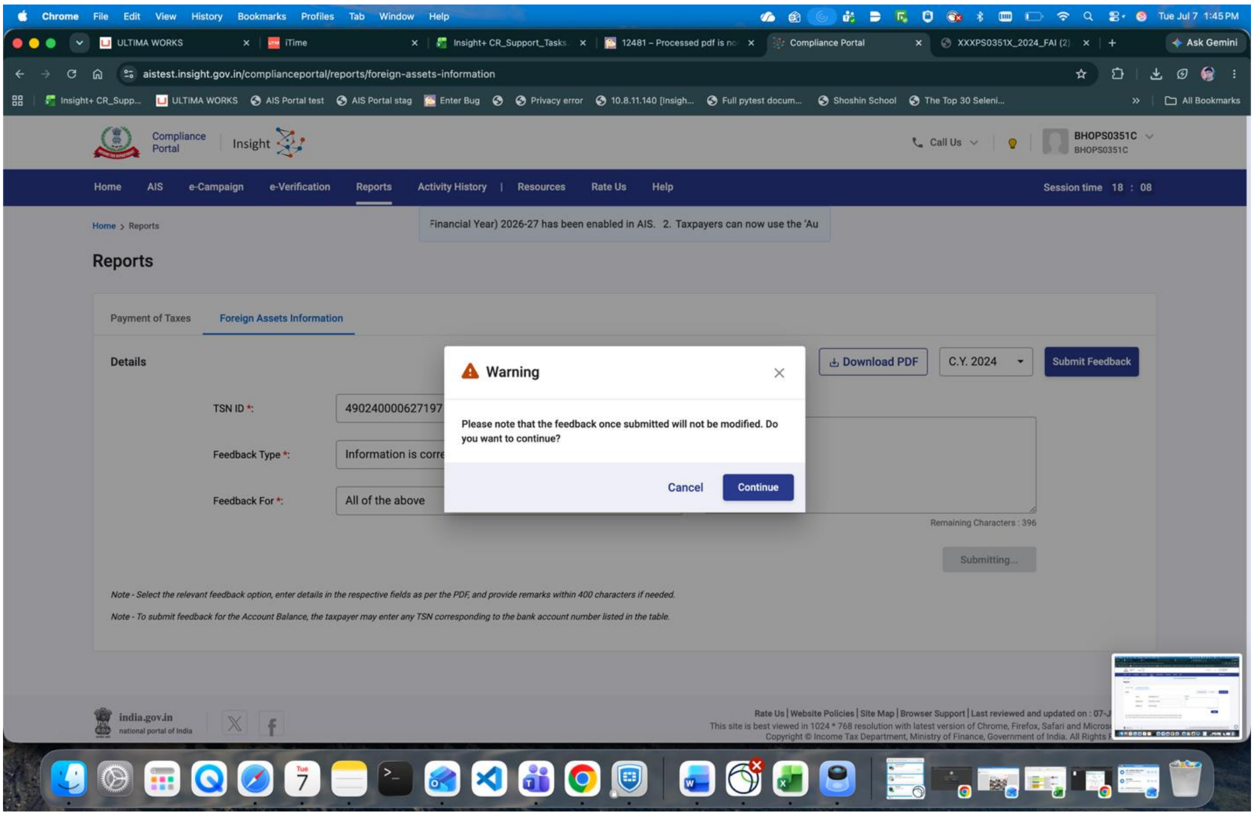
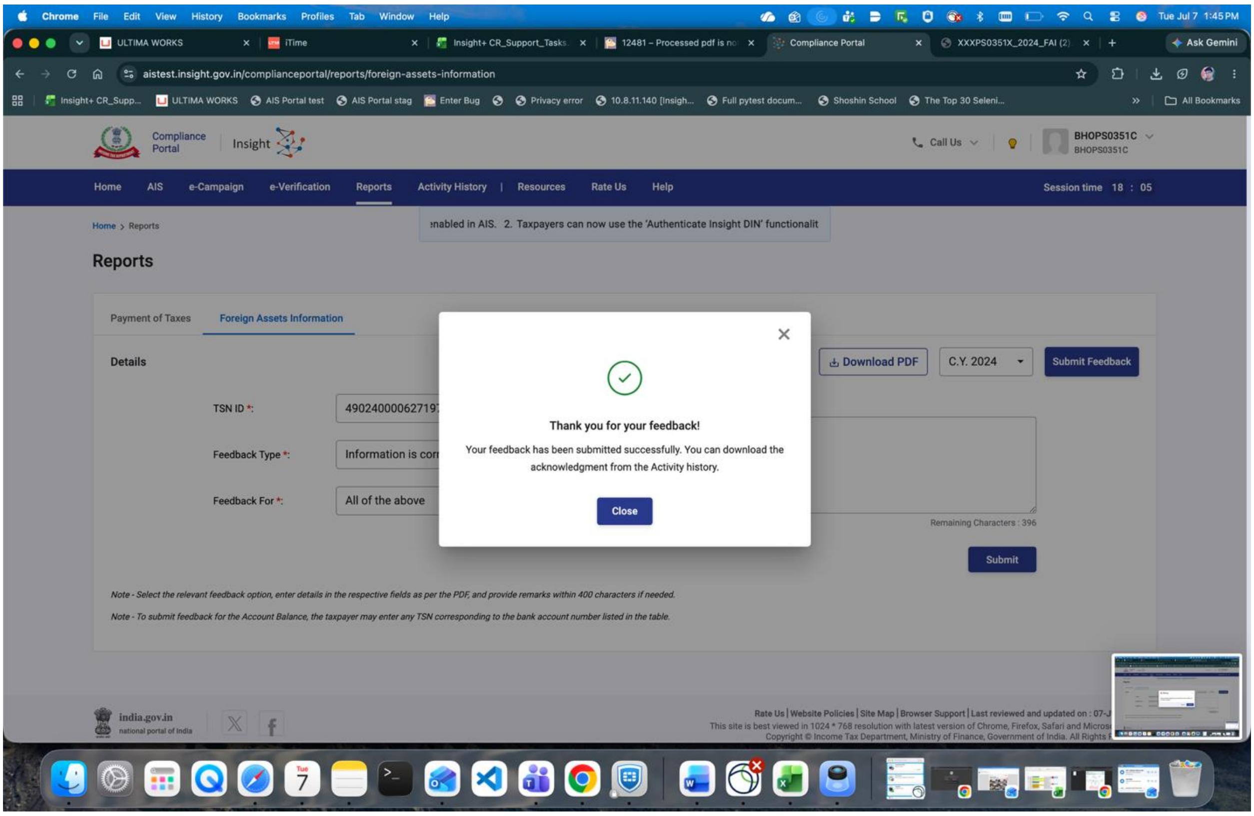
Payment of Taxes
Foreign Assets Information
Details
Download PDF
C.Y. 2024
Submit Feedback
TSN ID *:
490240000627197
Feedback Type *:
Information is correct
Feedback For *:
All of the above
Remarks *:
test
Submit
Note - Select the relevant feedback option, enter details in the respective fields as per the PDF, and provide remarks within 400 characters if needed.
Note - To submit feedback for the Account Balance, the taxpayer may enter any TSN corresponding to the bank account number listed in the table.


Warning
Please note that the feedback once submitted will not be modified. Do you want to continue?
Cancel
Continue
Reports
Payment of Taxes
Foreign Assets Information
Details
Download PDF
C.Y. 2024
Submit Feedback
Note - Select the relevant feedback option, enter details in the respective fields as per the PDF, and provide remarks within 400 characters if needed.
Note - To submit feedback for the Account Balance, the taxpayer may enter any TSN corresponding to the bank account number listed in the table.


Thank you for your feedback!
Your feedback has been submitted successfully. You can download the acknowledgment from the Activity history.
Close
Reports
Payment of Taxes
Foreign Assets Information
Details
Download PDF
C.Y. 2024
Submit Feedback
Submit
Note - Select the relevant feedback option, enter details in the respective fields as per the PDF, and provide remarks within 400 characters if needed.
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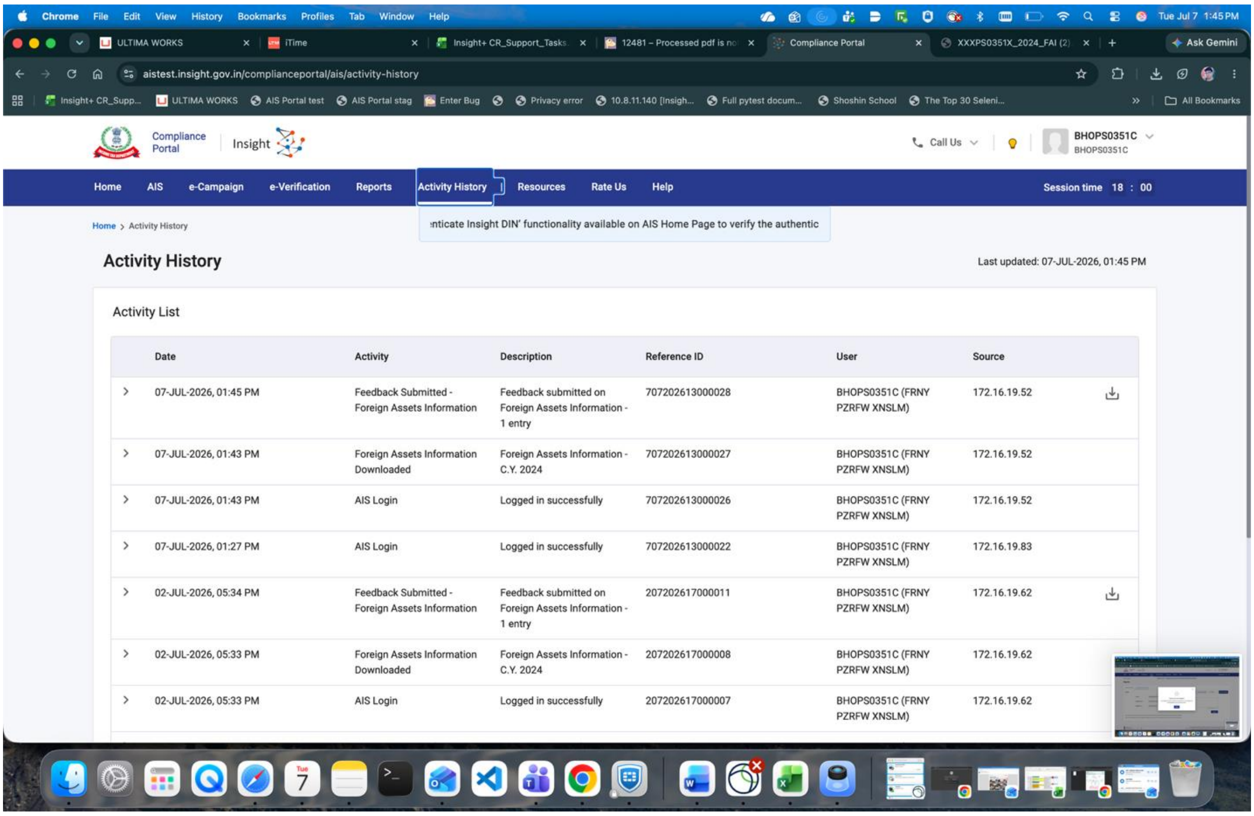
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Compliance Portal
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Call Us
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Home
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e-Verification
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Activity History
Resources
Rate Us
Help
Session time 18 : 00
Home > Activity History
Activity History
Last updated: 07-JUL-2026, 01:45 PM
Activity List
Date | Activity | Description | Reference ID | User | Source
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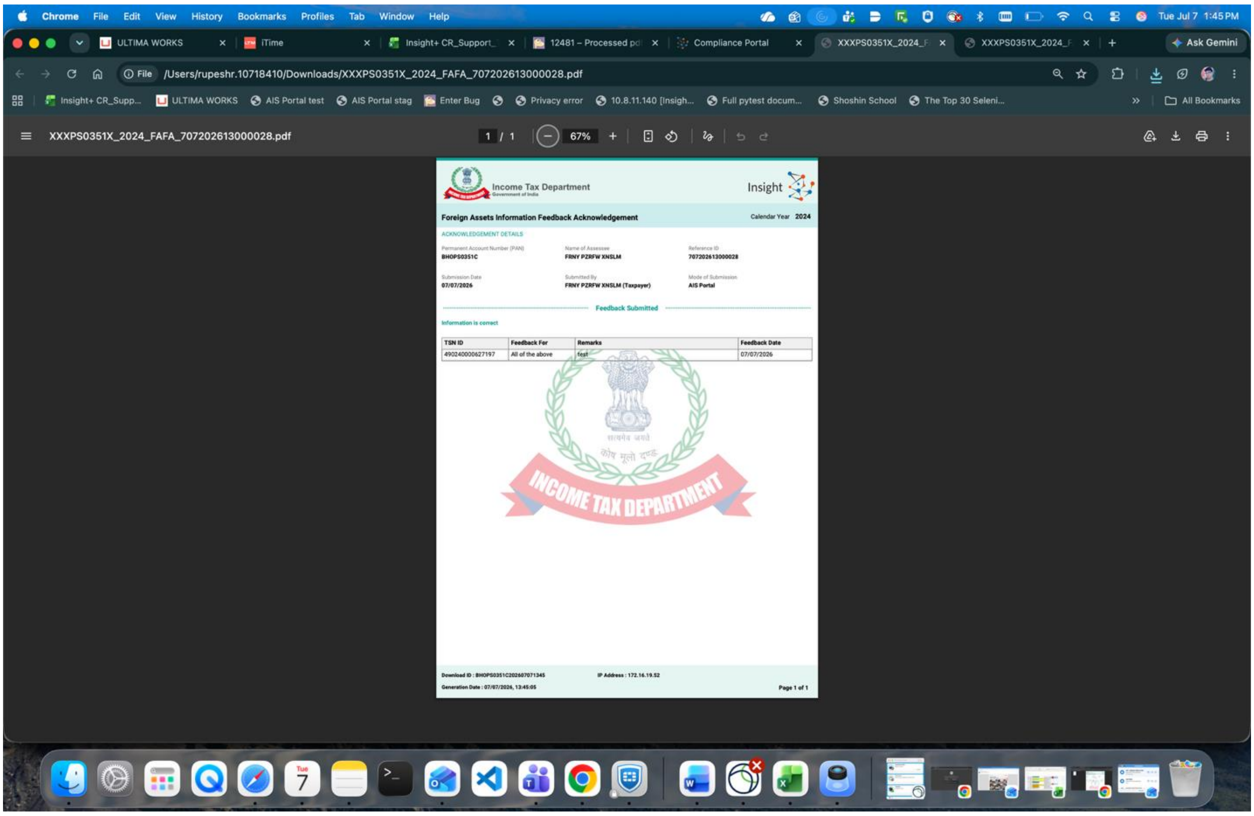
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Income Tax Department
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Foreign Assets Information Feedback Acknowledgement
Calendar Year 2024
Feedback Submitted
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