



Form

26AS

**Check
Any where
Any Time
(Tax Credit Status)**



Income Tax Department

www.incometaxindia.gov.in

Tax Credit Statement (Form 26AS)

Tax Credit Statement (Form 26AS) contains details of:

- A Tax deducted on behalf of the taxpayer by deductors.
- A1 Details of NO/Low tax deduction.
- A2 Tax deducted on sale of Immovable property (for seller of Property).
- B Tax collected on behalf of the taxpayer by collectors.
- C Advance tax/self assessment tax/regular assessment tax, etc. deposited by the taxpayers (PAN holders).
- D Refund received by the taxpayer during the financial year
- E The high value transactions in respect of shares, mutual funds etc. (as reported by AIR filer).
- F Tax deducted on sale of Immovable property (for buyer of property).
- G Comprehensive view of TDS defaults relating to all TAN's associated with a PAN.

Note: Form 26 AS can be viewed for assessment year 2009-10 onwards. Form 26 AS also shows current status of PAN (active/inactive/deleted).

How to view your form 26AS?

Tax Credit Statement (Form 26AS) can be viewed/accessed in three ways :

i. View Tax Credit from <https://www.incometaxindiaefiling.gov.in>

Taxpayers who are registered at the above portal viz <https://incometaxindiaefiling.gov.in> can view 26AS by login using username and password. Clicking on 'View Form 26AS (Tax Credit)' in "My account", and then filling in required details like assessment year, date of birth/incorporation and verification code, the same can be viewed. The facility is available free of cost and registered user may use the link <https://incometaxindiaefiling.gov.in> for this purpose.



ii View Tax Credit (Form 26AS) from bank site through net banking facility

The facility is available to a PAN holder having net banking account with any of authorized banks*. View of Tax Credit Statement (Form 26AS) is available only if the PAN is mapped to that particular account. The facility is available free of cost.

***List of Banks registered for providing view of Form 26AS :**

- | | |
|-------------------------------|---|
| 1. Allahabad Bank | 19. State Bank of India |
| 2. Axis Bank | 20. Syndicate Bank |
| 3. Bank of Baroda | 21. The Federal Bank Ltd. |
| 4. Bank of India | 22. The Karur Vysya Bank Ltd. |
| 5. Bank of Maharashtra | 23. The Saraswat Co-operative Bank Ltd. |
| 6. Canara Bank | 24. UCO Bank |
| 7. Citibank N.A. | 25. Union Bank of India |
| 8. City Union Bank Ltd. | 26. Vijaya Bank |
| 9. Corporation Bank | 27. HDFC Bank Limited |
| 10. ICICI Bank Ltd. | 28. Central Bank of India |
| 11. IDBI Bank Ltd. | 29. Andhra Bank |
| 12. Indian Overseas Bank | 30. United Bank of India |
| 13. Indian Bank | 31. Dena Bank |
| 14. Jammu & Kashmir Bank Ltd. | 32. Punjab National Bank |
| 15. Karnataka Bank Ltd. | 33. IndusInd Bank |
| 16. Kotak Mahindra Bank Ltd. | |
| 17. Punjab and Sind Bank | |
| 18. Oriental Bank of Commerce | |

Note: This option does not require any separate registration as the KYC of the taxpayer has already been done by the concerned bank.

iii. View Tax Credit from <https://www.tdscpc.gov.in>

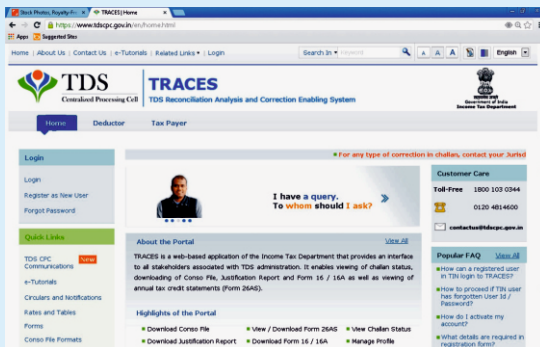
For Resident Taxpayers:

A resident taxpayer first need to register on TRACES (<https://tdscpc.gov.in>). After registering, Form 26AS, can be viewed by clicking on 'View Tax Credit Statement (Form 26AS)' after login as "Taxpayer" and filing in required details like password and relevant assessment year.

For Non-Resident Taxpayers:

An NRI taxpayer can view tax credit from <https://www.nri.services.tdscpc.gov.in>. NRI taxpayers first need to register at TRACES Portal. A request can be raised to view/download Form 26AS by clicking on 'View Tax Credit Statement (Form 26AS)' after login as "Taxpayer" and filing in required details like password and relevant assessment year.

Form 26AS statement can be downloaded either as PDF/text/excel file could be viewed as HTML.



All these three links can also be accessed on national website of Income Tax Department (www.incometax.india.gov.in). There is an option to view the tax credit wherein the user is taken to e-filing website, internet banking or TRACES website based on the choice of the taxpayers to view his tax credit.



Note:- For records greater than 1,000 a download request for Form 26AS as text file needs to be submitted at TRACES by its registered users.

For any clarification regarding Form 26AS, contact authorities as mentioned below:

Part of form 26AS	Contact in case of any clarification
A, A1&A2	Deductor
B	Collector
C	Assessing Officer/Bank
D	Assessing Officer/ITR-CPC
E	Concerned AIR Filer
F	NSDL/Concerned Bank Branch
G	Respective TAN holder

Usefulness of Tax Credit Statement (Form 26AS):-

- ♦ 26AS enables view of all financial transaction involving TDS/TCS during the relevant Financial Year at one place.
- ♦ Give details of NO/Low deductions claimed by the taxpayer.
- ♦ Helps in claim of other taxes paid by the taxpayer and computation of income at the time of Filing of return of income.
- ♦ Helps in Seamless processing of Income Tax Return and Speedy issue of refunds.
- ♦ Verification of Refunds encashed during the financial Year.
- ♦ Verification of CIN in non-TDS payments.
- ♦ Help taxpayer to view the tax demand created by the Income Tax Department for his necessary follow up.
- ♦ Facility to download the TDS certificate (Form 16A) after entering the unique seven character TDS certificate number.
- ♦ Status of PAN.
- ♦ Comprehensive view of TDS defaults relating to all the TANs associated with a PAN.
- ♦ Helps in compliance of Section 40(a)(ia) of Income Tax Act and preparation of Audit Reports in Form 3CD.

Action in case of missing credits

Follow up with deductor to-

- ♦ Ensure that correct PAN has been intimated to the deductor.
- ♦ Ensure that the deductor has deposited tax deducted. Regular view of 26AS by the tax payer helps in timely follow up with the deductors.
- ♦ Taxpayer can use "View TDS/TCS credit" facility using the link <https://www.tdscpc.gov.in/app/tapn/tdscscredit.xhtml> to know whether the deductor/collector has filed quarterly TDS/TCS statement provided the PAN and the count on records present.
- ♦ Taxpayer can also raise a grievance at "Taxpayer Grievance Module" on TRACES.

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This brochure should not be construed as an exhaustive statement of the law. For details - reference should always be made to the relevant provisions in the Acts and the Rules.