

INDIAN INCOME TAX RETURN

[Return for Fringe Benefits]
(Please see Rule 12 of the Income-tax Rules, 1962)
(Also see attached instructions)

Assessment Year

Part A-GEN

GENERAL

PERSONAL INFORMATION	Name						PAN	
	Is there any change in the company name? If yes, please furnish the old name							
	Flat/Door/Block No.		Name Of Premises/Building/Village			Date of Formation / incorporation (DD/MM/YYYY)		
	Road/Street/Post Office		Area/Locality			Status-Write 1 if firm, if a public company, write 6, and if private company write 7(as defined in section 3 of the Company Act), and write 8 if others If domestic Company (Tick) <input checked="" type="checkbox"/>		
	Town/City/District		State	Pin code				
Email Address			(STD code)-Phone Number ()			Return filed under section (Enter code) [Please see instruction number 9(i)]		
FILING STATUS	Designation of Assessing Officer		Area Code	AO Type	Range Code	AO No	<input type="checkbox"/>	
	Whether original or Revised return? (Tick) <input type="checkbox"/> Original <input type="checkbox"/> Revised							
	if revised, then enter Receipt No and Date of filing original return (DD/MM/YYYY)							
	Residential Status (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non Resident <input type="checkbox"/> Resident but not Ordinarily Resident							
	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
	Whether this return is being filed by a representative assessee? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
	If yes, please furnish following information -							
AUDIT INFORMATION	(a) Name of the representative							
	(b) Address of the representative							
	(c) Permanent Account Number (PAN) of the representative							
	Are you liable to maintain accounts as per section 44AA? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
	Are you liable for audit under section 44AB? (tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following							
	(a) Name of the auditor signing the tax audit report							
(b) Membership No. of the auditor								
(c) Name of the auditor (proprietorship/ firm)								
(d) Permanent Account Number (PAN) of the proprietorship/ firm								
(e) Date of audit report								

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Receipt No.

Date

Seal and Signature of receiving official

PART - B

Part B Computation of Fringe Benefits and fringe Benefit Tax

COMPUTATION OF FRINGE BENEFITS AND FRINGE BENEFIT TAX	1	Value of fringe benefits			
		a	for first quarter	1a	
		b	for second quarter	1b	
		c	for third quarter	1c	
		d	for fourth quarter	1d	
		e	Total fringe benefits (1a + 1b + 1c + 1d) (also 24 iv of Schedule - FB)		1e
	2	Fringe benefit tax payable [30% of 1e]			2
	3	Surcharge on 2			3
	4	Education cess including secondary and higher education cess (2 + 3)			4
	5	Total fringe benefit tax liability (2 + 3 + 4)			5
	6	Interest payable			
		a	For default in payment of advance tax (section 115WJ(3))	6a	
		b	For default in furnishing of the return (section 115WK)	6b	
		c	Total interest payable		6c
	7	Aggregate liability (5 + 6c)			7
8	Taxes paid				
	a	Advance fringe benefit tax (from Schedule - FBT)	8a		
	b	On self-assessment (from Schedule - FBT)	8b		
	c	Total taxes paid (8a + 8b)		8c	
9	Tax payable (Enter if 7 is greater than 8c, else enter 0)			9	
10	Refund (Enter if 8c is greater than 7, else enter 0) also give the bank account details in Schedule-BA			10	
REFUND	11	Enter your bank account number(mandatory in case of refund)			
	12	Do you want your refund by <input type="checkbox"/> cheque, or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input type="checkbox"/>)			
	13	In case of direct deposit to your bank account give additional details			
	MICR CODE		Type of Account (tick as applicable <input type="checkbox"/>) <input type="checkbox"/> Savings <input type="checkbox"/> Current		

VERIFICATION

I, _____ (full name in block letters), son/daughter of _____, holding permanent account number _____, holding permanent account number _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income and fringe benefits chargeable to income-tax for the previous year relevant to the Assessment Year . I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Place _____

Date _____

Sign here _____

Schedule FBI Information regarding calculation of value of fringe benefits

FRINGE BENEFIT INFORMATION

1	Are you having employees based both in and outside India? If yes write 1, and if not write 2	<input type="checkbox"/>
2	If answer to '1' is yes, are you maintaining separate books of account for Indian and foreign operations? If yes write 1, and if no write 2	<input type="checkbox"/>
3	Total number of employees	
a	Number of employees in India	3a
b	Number of employees outside India	3b
c	Total number of employees	3c

Schedule FB Computation of value of fringe benefits

VALUE OF FRINGE BENEFITS

Sl. No.	Nature of expenditure	Amount / value of expenditure*		Percentage	Value of fringe benefits iv = ii x iii ÷ 100	
		i	ii		iii	iv
1	Free or concessional tickets provided for private journeys of employees or their family members (the value in column ii shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee)	1ii		100	1iv	
2	Any specified security or sweat equity shares [Section 115WB(1)(d)] [Difference between the fair market value on the employee]and Contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee)	2ii		100	2iv	
3	Entertainment	3ii		20	3iv	
4	a Hospitality in the business other business referred to in 4b or 4c or 4d	aii		20	aiv	
	b Hospitality in the business of hotel	bii		5	biv	
	c Hospitality in the business of carriage of passengers or goods by aircraft	cii		5	civ	
	d Hospitality in the business of carriage of passengers or goods by ship	dii		5	div	
5	Conference (other than fee for participation by the employees in any conference)	5ii		20	5iv	
6	Sales promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB(2)(D)	6ii		20	6iv	
7	Employees welfare	7ii		20	7iv	
8	a Conveyance, in the business other than the business referred to in 8b to 8c to 8d	aii		20	aiv	
	b Conveyance, in the business of construction	bii		5	biv	
	c Conveyance, in the business of manufacture or production of pharmaceuticals	cii		5	civ	
	d Conveyance, in the business of manufacture or production of computer software	dii		5	div	
9	a Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9b or 9c or 9d or 9e	aii		20	aiv	
	b Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals	bii		5	biv	
	c Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software	cii		5	civ	
	d Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft	dii		5	div	
	e Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship	dii		5	eiv	
10	a thereon in the business other than the business of carriage of passengers or goods by motor					

	b	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car	bii		5		biv		
11		Repair, running (including fuel), maintenance of aircrafts and the amount of depreciation thereon in the business other than carriage of passengers or goods by aircraft	11ii		20		11iv		
12		Use of telephone (including mobile phone) other than expenditure on leased telephone lines	12ii		20		12iv		
13		Maintenance of any accommodation in the nature of guest house other than accommodation used for training purpose	13ii		00		13iv		
14		Festival celebrations	14ii		30		14iv		
15		Use of health club and similar facilities	15ii		50		15iv		
16		Use of any other club facilities	16ii		50		16iv		
17		Gifts	17ii		50		17iv		
18		Scholarships	18ii		50		18iv		
19		Tour and Travel (including foreign travel)	19ii		5		19iv		
20	Value of fringe benefits (total of Column iv)							20iv	
21	If answer to '1' of Schedule-FBI is no, value of fringe benefits (same as 20iv)							21iv	
22	If answer to '2' of Schedule-FBI is yes, value of fringe benefits (same as 20iv)							22iv	
23	If answer to '2' of Schedule-FBI is no, value of fringe benefits (20iv x 3a of Schedule-FBI ÷ 3c of Schedule-FBI)							23iv	
24	Value of fringe benefits (21iv or 22iv or 23iv as the case may be)							24iv	

note > *If answer to '2' of Schedule-FBI is yes, enter the figures in 1ii to 19ii on the basis of books of account maintained for Indian operation.

Schedule FBT Details of payment of Fringe Benefit Tax

TAX PAYMENTS	SI No	Name of Bank & Branch	BSR Code	Date of Deposit DD/MM/YYYY	Serial Number of Challan	Amount (Rs)

NOTE > Enter the total of v in 8a and 8b of PART-B