



**INCOME-TAX DEPARTMENT  
ACKNOWLEDGEMENT**

Received with thanks from \_\_\_\_\_ a return of fringe benefits in Form No. 3B for assessment year \_\_\_\_\_, having the following particulars.

- |  |                      |
|--|----------------------|
| (a) PAN                                    | <input type="text"/> |
| (b) Value of fringe benefits               | <input type="text"/> |
| (c) Tax Paid                               |                      |
| (i) Advance Fringe Benefit Tax             | <input type="text"/> |
| (ii) Fringe Benefit Tax on Self-assessment | <input type="text"/> |
| (iii) Total of [(i) + (ii)]                | <input type="text"/> |

Acknowledgement No. \_\_\_\_\_, Date of Receipt \_\_\_\_\_, Ward/Circle/Range \_\_\_\_\_

Seal \_\_\_\_\_ Name and signature of the Official receiving the return

[See rule 12 of Income-tax Rules, 1962]

**RETURN OF FRINGE BENEFITS****ASSESSMENT YEAR -**

ACKNOWLEDGEMENT

*For office use only*

Receipt No. \_\_\_\_\_ Date \_\_\_\_\_

Seal and Signature of Receiving Official

For the assesseees-

(i) who are required to furnish the Return of Income and also the Return of Fringe Benefits but -

(a) have filed the Return of Income in Form No.1 or Form No.2 or Form No.2D or Form No 3A for the Assessment Year 2006-07 before the notification of this Form No 3B, or

(b) opts to file the Return of Income in Form No. 2D

(ii) who are not required to furnish the Return of Income but are required to furnish the Return of Fringe Benefits.

\* Please follow instructions and fill in relevant schedules.

\* PAN must be quoted.

\* Use block letters only.

\* Details filled in this return and its Schedules may, at the option of the assessee, be first transmitted electronically [Please see instruction No 7]

\* Please do not enclose any statement showing the computation, proof of payment of Advance Tax/ Self-Assessment Tax or any other document. If enclosed, same shall be returned by the official receiving the return.

\* All documents and other evidences in support of the computation of the Tax payable and Tax Paid should be retained by the Assessee for verification by the Income Tax Authorities, if necessary.

**PART-A  
GENERAL**

1. Permanent Account Number (PAN)
2. Name
3. Date of incorporation/formation (DD-MM-YYYY)
4. Status (If company write 1, if firm write 2, if others write 3)
5. Address:  
(Flat No./Door/House No., Premises, Road,  
Locality/Village, Town/District,  
State/Union Territory, in that order)
6. Is there any change in Address? (If Yes write 1, and if No write 2)
7. Telephone number: STD Code: \_\_\_\_\_ Number \_\_\_\_\_
8. e-mail ID: \_\_\_\_\_
9. Ward/Circle/Range \_\_\_\_\_
10. Ward/Circle/Range where return of income, if filed \_\_\_\_\_
11. Section under which this return is being filed \_\_\_\_\_ [ ]
12. Whether Original or Revised Return? (If original write 1, and if revised write 2)  
If revised, Receipt No. and date of filing original return \_\_\_\_\_ and \_\_\_\_\_
13. Nature of business or profession  

Manufacturing	[1100]	Trading	[1200]	Manufacturing-cum-trading	[1300]
Services	[1400]	Profession	[1500]	Others	[1600]
14. Are you liable to maintain accounts as per section 44AA? (If Yes write 1, and if No write 2)
15. Are you liable to audit under section 44AB(a/b)? (If Yes write 1, and if No write 2)  
If yes, date of audit report. \_\_\_\_\_
16. Are you liable to audit under section 44AB(c) read with section 44AD/44AE/44AF/44BB/44BBB? (If Yes write 1, and if No write 2)  
If yes, date of audit report. \_\_\_\_\_
17. Residential Status (if resident write 1, if non-resident write 2, and if resident but not ordinarily resident write 3)
18. In the case of non-resident, is there a permanent establishment (PE) in India (If Yes write 1, and if No write 2)
19. Have you claimed any double taxation relief?  
(i) under agreement with any country (If Yes write 1, and if No write 2)  
(ii) in respect of a country with which no agreement exists (If Yes write 1, and if No write 2)
20. In the case of resident, is there a permanent establishment (PE) outside India? (If Yes write 1, and if No write 2)
21. Particulars of Bank Account (Mandatory in Refund cases) (Schedule-1) \_\_\_\_\_

**PART-B**  
**COMPUTATION OF FRINGE BENEFITS**

1. Value of fringe benefits for first quarter	[8500]	
2. Value of fringe benefits for second quarter	[8501]	
3. Value of fringe benefits for third quarter	[8502]	
4. Value of fringe benefits for fourth quarter	[8503]	
5. Value of total fringe benefits [Sch.-2]	[8504]	
6. Fringe benefit tax payable [30% of (5)]	[8505]	
7. Surcharge on (6)	[8506]	
8. Education Cess on [(6) + (7)]	[8507]	
9. Total fringe benefit tax payable [(6) + (7) + (8)]	[8508]	
10. Advance fringe benefit tax paid [Sch.-3]	[8509]	
11. Balance Tax Payable [(9) - (10)]	[8510]	
12. Interest under section 115WJ	[8511]	
13. Interest under section 115WK	[8512]	
14. Self-assessment tax paid [Sch.-4]	[8513]	
15. Balance tax payable/refundable [(11) + (12) + (13) - (14)]	[8550]	

**VERIFICATION**

I, \_\_\_\_\_ (full name in block letters), son/daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete, and that the amount of total 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 fringe benefits chargeable to 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.

Date :

Place :

Name and Signature

**Certificate of electronically furnishing the details of the Return (optional) (See Instruction No. 7)**

Certified that I have also furnished the details contained in this return and its schedules electronically to the designated website vide acknowledgement number \_\_\_\_\_ dated \_\_\_\_\_.

Name and Signature

**Schedule-1: Particulars of Bank Account (Mandatory in Refund cases)**

Name of the Bank	MICR Code (9 digit)	Address of Bank Branch	Type of Account (Savings/Current)	Account Number	ECS (Y/N)

**Schedule-2: Value of Fringe Benefits**

	Nature of expenditure (i)	Amount/Value of expenditure (ii)	Percentage (iii)	Value of fringe benefit (iv)=(ii)X(iii)÷100
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).	_____	100	[8551] _____
2.	Contribution to an approved superannuation fund for employees.	_____	100	[8552] _____
3.	Entertainment	_____	20	[8553] _____
4(a).	Hospitality in the business other than the business of hotel.	_____	20	[8554] _____
4(b).	Hospitality in the business of hotel.	_____	5	[8555] _____
5.	Conference (other than fee for participation by the employees in any conference)	_____	20	[8556] _____
6.	Sale promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB (2) (D).	_____	20	[8557] _____
7.	Employees welfare	_____	20	[8558] _____
8(a).	Conveyance, tour and travel (including foreign travel) in the business other than the business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.	_____	20	[8559] _____
8(b).	Conveyance, tour and travel (including foreign travel) in business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.	_____	5	[8560] _____
9(a).	Use of hotel, boarding and lodging facilities in the business other than the business of manufacture or production of pharmaceuticals or computer software.	_____	20	[8561] _____
9(b).	Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals or computer software.	_____	5	[8562] _____
10(a).	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car.	_____	20	[8563] _____
10(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.	_____	5	[8564] _____
11.	Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft.	_____	20	[8565] _____
12.	Use of telephone (including mobile phone) other than expenditure on leased telephone lines.	_____	20	[8566] _____
13.	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes.	_____	20	[8567] _____
14.	Festival celebrations.	_____	50	[8568] _____
15.	Use of health club and similar facilities.	_____	50	[8569] _____
16.	Use of any other club facilities	_____	50	[8570] _____
17.	Gifts	_____	50	[8571] _____
18.	Scholarships.	_____	50	[8572] _____
19.	Value of fringe benefits [Total of Column (iv)]	_____		[8573] _____
20.	(a) Are you having employees based both in and outside India? (If Yes write 1, and if No write 2)			[8574] _____
	(b) If yes, are you maintaining separate books of account for Indian and Foreign operations? (If Yes write 1, and if No write 2)			[8575] _____
	(c) If separate accounts are not maintained, -			
	(i) Number of employees based in India			[8576] _____
	(ii) Total number of employees both in and outside India			[8577] _____
	(d) Value of taxable fringe benefit [column 19 X column 20(c)(i) ÷ column 20(c)(ii)]			[8580] _____

**Schedule-3: Advance Fringe Benefit Tax**

Name of the bank branch	BSR Code of bank branch	Date of deposit	S.No. of Challan	Amount (Rs.)

Date of installment	For first Quarter [8585]	For second Quarter [8586]	For third Quarter [8587]	For fourth Quarter [8588]
Amount				

Total Advance Fringe Benefit Tax paid [8590] \_\_\_\_\_

**Schedule-4: Fringe Benefit Tax paid on self-assessment**

Name of the bank branch	BSR Code of bank branch	Date of deposit	S.No. of Challan	Amount (Rs.)

Total Fringe Benefit Tax paid on self-assessment [8591] \_\_\_\_\_