

ACKNOWLEDGEMENT

Received with thanks from M/s. _____ a return of fringe benefits in Form No. 3B for assessment year 2006-07, having the following particulars.

(a)	PAN													
(b)	Value of fringe benefits													
(c)	Tax paid													
	(i) Advance fringe benefit tax													
	(ii) Fringe benefit tax on self-assessment													
	(iii) Total of [(i) + (ii)]													

Acknowledgement No. _____, Date of Receipt _____, Ward/ Circle/ Range

Seal

Name and signature of the Official receiving
the return

FORM No. 3B

ITS-3B

[See rule 12 of Income-tax Rules, 1962]
RETURN OF FRINGE BENEFITS**ASSESSMENT YEAR- 2006-07**

For the assessee-

- (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.**

ACKNOWLEDGEMENT	
For Office use only	
Receipt No.	Date
Seal and Signature of Receiving Official	

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 (If Yes write 1, and if No write 2)
with section 44AD/44AE/44AF/44BB/44BBB?
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)
Return of fringe benefits *Sec. 115WD(1)-* , *Sec. 115WD(2)-* , *Sec. 115WH-*

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 (Schedule-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 (Schedule-3)	8509																		
11.	Balance Tax payable [(9) – (10)]	8510																		
12.	Interest under section 115WJ(3)	8511																		
13.	Interest under section 115WK	8512																		
14.	Self-assessment tax paid (Schedule-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		5	8562

	and lodging facilities in the business of manufacture or production of pharmaceuticals or computer software.		
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 benefits [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 (7 Digit)							Date of deposit (DDMMYY)				Serial No. of challan				Amount (Rs.)

Date of instalment	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 (7 Digit)							Date of deposit (DDMMYY)				Serial No. of challan				Amount (Rs.)

Total Fringe Benefit Tax paid on self-assessment

8591