

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.

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

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)	<input type="text"/>
2.	NAME	<input type="text"/>
3.	Date of incorporation/ formation (DD-MM-YYYY)	<input type="text"/> - <input type="text"/> - <input type="text"/>
4.	Status (If company write 1, if firm write 2, if others write 3)	<input type="text"/>
5.	ADDRESS (Flat No./Door/House No.,Premises, Road, Locality/ Village,Town/ District, State/ Union territory, in that order)	<input type="text"/>
6.	Is there any change in Address? (If Yes write 1, and if No write 2)	<input type="text"/>
7.	Telephone number : STD Code : <input type="text"/> Number <input type="text"/>	
8.	e-mail ID :	<input type="text"/>
9.	Ward/Circle/Range	<input type="text"/>
10.	Ward/ Circle/ Range where return of income , if filed	<input type="text"/>
11.	Section under which this return is being filed*	<input type="text"/>
12.	Whether Original or Revised Return? (If original write 1, and if revised write 2)	<input type="text"/>
	If revised, Receipt No. and date of filing original return. <input type="text"/> and <input type="text"/> - <input type="text"/> - <input type="text"/>	
13.	Nature of business or profession	
	Manufacturing <input type="text"/> 1100 Trading <input type="text"/> 1200 Manufacturing-cum-trading <input type="text"/> 1300	
	Services <input type="text"/> 1400 Profession <input type="text"/> 1500 Others <input type="text"/> 1600	
14.	Are you liable to maintain accounts as per section 44AA? (If Yes write 1, and if No write 2)	<input type="text"/>
15.	Are you liable to audit under section 44AB(a)/(b)? (If Yes write 1, and if No write 2)	<input type="text"/>
	If yes, date of audit report. <input type="text"/> - <input type="text"/> - <input type="text"/>	
16.	Are you liable to audit under section 44AB(c) read (If Yes write 1, and if No write 2)	<input type="text"/>
	with section 44AD/44AE/44AF/44BB/44BBB?	
	If yes, date of audit report. <input type="text"/> - <input type="text"/> - <input type="text"/>	
17.	Residential Status (if resident write 1, if non-resident write 2, and if resident but not ordinarily resident write 3)	<input type="text"/>
18.	In the case of non-resident, is there a Permanent Establishment (PE) in India (If Yes write 1, and if No write 2)	<input type="text"/>
19.	Have you claimed any double taxation relief?	
	(i) under agreement with any country (If Yes write 1, and if No write 2)	<input type="text"/>

[ITR 62; 3b,1]

- (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)-* 2 1 , *Sec. 115WD(2)-* 2 2 , *Sec. 115WH-* 2 3

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 □□□□□□□□□□

[ITR 62; 3b,1]

	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
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
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
12.	Use of telephone (including mobile phone) other than expenditure on leased telephone lines.		20
13.	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes.		20
14.	Festival celebrations.		50
15.	Use of health club and similar facilities.		50
16.	Use of any other club facilities		50
17.	Gifts		50
18.	Scholarships		50
19.	Value of fringe benefits [Total of Column (iv)]		
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