

ITR-8	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

NAME						PAN					
Is there any change in the company's name? If yes, please furnish the old name											
Flat/Door/Block No				Name Of Premises/Building/Village							
Road/Street/Post Office				Area/Locality State				Status- Write 1 if company, write 2 if fir, and write 3 if others In case of company if domestic, write '1' and if other than domestic, write '2'			
Town/City/District		State		Pin Code							
Designation of Assessing Officer				Area Code		AO Type		Rang Code		AO No	
										Return filed under Section (Enter Code) [See instruction number – 9(i)]	
Whether original or Revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised											
If revised, then enter Receipt No and Date of filling original return (DD/MM/YYYY)				____/____/____							
Residential Status (Tick) <input checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No											
Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No											
Are you liable to audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information											
(a)	Name of the auditor										
(b)	Address of the auditor										
(c)	Membership no. of the auditor										
(d)	Permanent Account Number (PAN) of the auditor										
(e)	Date of audit report										

For Office Use Only For Office Use Only

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 on (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 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 cheque, or deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/>)				
	13 In case of direct deposit to your bank account give additional details				

MICR Code										Type of Account (tick as applicable <input checked="" type="checkbox"/>) Savings Current
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E-filing Acknowledgement Number _____ **Date (DD/MM/YYYY)** _____

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 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 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 no write 2		
	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		
	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	

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)		2ii	100	1iv	
2	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 than business referred to in 4b or 4c or 4d	a ii	20	a iv	
	b	Hospitality in the business of hotel	b ii	5	b iv	
	c	Hospitality in the business of carriage of passengers or goods by aircraft	c ii	5	c iv	
	d	Hospitality in the business of carriage of passengers or goods by ship	d ii	5	d iv	
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 or 8c or 8d	a ii	20	a iv	
	b	Conveyance, in business of construction	b ii	5	b iv	
	c	Conveyance in the business of manufacture or production of pharmaceuticals	c ii	5	c iv	
	d	Conveyance in the business of manufacture or production of computer software	d ii	5	d iv	
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	a ii	20	a iv	

	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	eii		5	eiv		
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	aii		20	aiv		
	b	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) 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		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 purposes		13ii		20	13iv		
14	Festival celebrations		14ii		50	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	

*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.

TAX PAYMENTS	Sl No	Name of Bank & Branch	BSR Code				Date of Deposit (DD/MM/YYYY)	Serial Number of Challan				Amount (Rs)
	i											
ii												
iii												
iv												
v												
Enter the total of v in 8a and 8b of PART-B												