FORM **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 2009-10

Part A-GEN **GENERAL**

PERSONAL INFORMATION

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		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 ☐
Town/City/District	State	Pin code	If domestic Company *(Tick)* ☑ ☐
Email Address	(STD code)-Phone Number ( )		

FILING STATUS

Designation of Assessing Officer	Area Code	AO Type	Range Code	AO No	Return filed under Section *(Enter Code)* *[See instruction number-9(i)]*

Whether original or Revised return? *(Tick)* ☑ ☐ Original ☐ Revised

If revised, then enter Receipt No and Date of filing original return (DD/MM/YYYY) / /

Residential Status *(Tick)* ☑ ☐ Resident ☐ Non-Resident ☐ Resident but Not Ordinarily Resident

In the case of non-resident, is there a permanent establishment (PE) in India *(Tick)* ☑ ☐ Yes ☐ No

Whether this return is being filed by a representative assessee? *(Tick)* ☑ ☐ Yes ☐ 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

AUDIT INFORMATION

Are you liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No

Are you liable to audit under section 44AB? *(Tick)* ☑ ☐ Yes ☐ No, If yes, furnish following information-

(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				
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 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 (section115WJ (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	

COMPUTATION OF FRINGE BENEFITS AND FRINGE BENEFIT TAX

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 ☑)*
13	In case of direct deposit to your bank account give additional details
MICR Code	Type of Account *(tick as applicable ☑)* ☐ Savings ☐ Current

VERIFICATION

I, son/ daughter of , holding permanent account number ____________ 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 2009-2010. 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		
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	

Fringe benefit information

Schedule FB Computation of value of fringe benefits

VALUE OF FRINGE BENEFITS

Sl. No.		Nature of expenditure	Amount/value of expenditure*		Percent -age		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 [Sections 115WB(1)(d)] [Difference between the fair market value on the vesting date and amount recovered from or paid by 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 than 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 or 8c or 8d	aii		20		aiv	
	b	Conveyance, in 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	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	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) 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		0		13iv	
14		Festival celebrations	14ii		20		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 as20iv)					21iv	
22	If answer to '2'of Schedule-FBI is yes, value of fringe benefits (same as20iv)					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

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					

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