**FORM NO. 12B**

[*See* rule 26A]

**Form for furnishing details of income under section 192(2) for the year ending 31st March,\_\_\_\_\_\_\_**

Name and address of the employee

Permanent Account No.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Residential status\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *S.*  *No* | *Name and address of employer(s)* | *TAN of the employer(s) as*  *allotted by the*  *ITO* | *Permanent*  *Account*  *Number of the employer(s)* | *Period of employment* | *Particulars of salary as defined in section 17, paid or due to be paid to the employee during the year* | | | *Total of columns 6, 7, and 8* | *Amount deducted in*  *respect of life insurance*  *premium,*  *provident fund contribution,*  *etc., to which sec. 80C* **†**  *applies (Give details)* | *Total amount of tax*  *deducted*  *during the*  *year (enclose certificate*  *issued under section 203)* | *Remarks* |
| *Total amount of salary*  *excluding*  *amounts*  *required to be shown in*  *columns 7 and*  *8* | *Total amount of house rent*  *allowance,*  *conveyance*  *allowance and*  *other allowances to the extent*  *chargeable to*  *tax[See section*  *10(13A) read with rule 2A and section*  *10(14)]* | *Value of perquisites and amount of*  *accretion to employee's*  *provident fund account (give*  *details in the*  *Annexure)* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* | *11* | *12* |
|  |  |  |  |  |  |  |  |  |  |  |  |

*Signature of the employee*

† With effect from 1-4-1991, section 80C has been replaced by section 88.

***Verification***

I,\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_day of\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Place*

*Signature of the employee*

*ANNEXURE*

[*See* column 8 of Form No. 12B]

# Particulars of value of perquisites and amount of accretion to employee's provident fund account

Name and address of the employee\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Permanent Account No.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period : Year ending 31st March,\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Name of the employee* | *TAN/PAN of the employer* | *Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)[See rules 3(a) and 3(b)]* | | | | | | |
|  | *Where accommodation is furnished* | | | |  |  |
| *Where accommodation is unfurnished* | *Value as if accommodation is unfurnished* | *Cost of furniture (including television sets, radio sets, refrigerators, other household appliances and air-*  *conditioning plant or equipment) OR*  *hire charges, if hired from a third*  *party* | *Perquisite value of furniture (10% of*  *column 5) OR*  *actual hire charges payable* | *Total of columns 4 and 6* | *Rent, if any, paid by the employee* | *Value of perquisite*  *(column 3 minus column 8 or column 7 minus column 8 as may be applicable)* |
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
|  |  |  |  |  |  |  |  |  |

*ANNEXURE*

*(Contd.)*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| *Name of the employee* | *Whether any conveyance has been provided by the employer free or at a*  *concessional rate or where*  *the employee is allowed the use of one or more motor*  *cars owned or hired by the*  *employer, estimated value of perquisite (give details) [See*  *rule 3(c)]* | *Remuneration paid by employer for*  *domestic and/or*  *personal services provided to the employee (give*  *details) [See rule*  *3(g)]* | *Value of free or concessional*  *passages on home leave and other*  *travelling to the*  *extent chargeable*  *to tax (give details)*  *[See rule 2B read with section*  *10(5)(ii)]* | *Estimated value of any other benefit or amenity provided*  *by the employer, free of cost or at concessional rate not included in the preceding*  *columns (give details), e.g.,*  *supply of gas, electricity or water for household*  *consumption, free educational facilities, transport for family,*  *etc.[See rules 3(d), 3(e) and*  *3(f)]* | *Employer's contribution to recognised provident fund in excess of 10% of the*  *employee's salary [See*  *Schedule IV - Part A]* | *Interest credited to the assessee's account in recognised provident*  *fund in excess of the rate fixed by the*  *Central Government*  *[See Schedule IV -*  *Part A]* | *Total of columns 9 to 15 carried to column 8 of*  *Form No. 12B* |
| *1* | *10* | *11* | *12* | *13* | *14* | *15* | *16* |
|  |  |  |  |  |  |  |  |

*Signature of the employee \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*