

**FORM NO.12BA**

**See Rule 26A(2)(b)**

**Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof**

1) Name and address of employer :

\_\_\_\_\_

2) TAN : \_\_\_\_\_

3) TDS Assessment Range of the employer:

\_\_\_\_\_

4) Name, designation and PAN of employer

\_\_\_\_\_

5) Is the employee a director or a person with substantial interest in the company

(where the employer is a company): \_\_\_\_\_

6) Income under the head "Salaries" of the employee

(other than from perquisites)

\_\_\_\_\_

7) Financial Year: \_\_\_\_\_

8) Valuation of Perquisites:

S.No	Nature of perquisite (see rule 3)	Value of perquisite as per rules (Rs.)	Amount, if any paid by employee (Rs.)	Amount of taxable perquisite (Rs.)
1.	Accommodation			
2.	Cars/Other automotive			
3.	Sweeper, gardeners, watchman or personal attendant			
4.	Gas, electricity, water			
5.	Interest free or concessional loans			
6.	Holiday expenses			
7.	Free or concessional travel			
8.	Free meals			
9.	Free Education			

10. Gifts, vouchers etc.
11. Credit card expenses
12. Club expenses
13. Use of movable assets by employees
14. Transfer of assets to employees
15. Value of any other benefit/amenity/service/privilege
16. Stock options (non qualified options)
17. Other benefits or amenities
18. Total value of perquisites
19. Total value of profits in lieu of salary as per 17(3)

9) Details of tax, -

(a) Tax deducted from salary of the employee u/s 192(1)

(b) Tax paid by employee on behalf of the employee u/s 192(1A)

(c) Total tax paid

(d) Date of payment into Government treasury

**DECLARATION BY EMPLOYER**

I ..... S/o ..... working as .....  
 .....(designation) do hereby declare on behalf of .....(name of  
 the employer) that the information given above is based on the books of account, documents and other  
 relevant records or information available with us and the details of value of each such perquisite are in  
 accordance with section 17 and rules framed thereunder and that such information is true and correct.

Signature of the person responsible for deduction of tax

Place...

Date...

Full Name .....

Designation .....