

FORM NO. 123

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

Row No.	Part A: Details of the employer		
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Permanent Account Number		
4.	Tax deduction/collection account number		
5.	Email id		
6.	Contact number	Country Code	<i>Number</i>
Details of the employee			
7.	Name	<i>(refer Note 1)</i>	
8.	Designation		
9.	Permanent Account Number		
10.	Is the employee a director or a person with substantial interest in the company (Applicable where the employer is a company)	<i>Yes/No</i>	
11.	Income under the head "Salaries" of the employee (other than from perquisites)		
12.	Email id		
13.	Contact number	Country Code	<i>Number</i>
14.	Tax year		

Part B: Valuation of perquisites				
Row No.	Nature of perquisites (<i>see rule 15</i>)	Value of perquisite as per rules	Amount, if any, recovered from the employee	Amount of perquisite chargeable to tax Col. (C) - Col. (D)
A	B	C	D	E
1	Accommodation			
2	Cars/Other automotive			
3	Sweeper, gardener, 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 allotted or transferred by employer being an eligible start-up referred to in <i>section 140 of the Act</i>			
17	Stock options (non-qualified options) other than ESOP in col 16 above.			
18	Contribution by employer to fund and scheme taxable under <i>Section 17(1) (h) of the Act</i>			
19	Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in <i>Section 17(1)(i) of the Act</i>			
20	Other benefits or amenities			
21	Total value of perquisites			
22	Total value of profits in lieu of salary as per <i>Section 18 of the Act</i>			
23	Details of tax, —			
	(a) Tax deducted from salary of the employee <i>section 392(1) of the Act</i>			
	(b) Tax paid by employer on behalf of the employee under <i>section 392(2)(a) of the Act</i>			
	(c) Total tax paid [23(a) + 23(b)]			
	(d) Date of payment into Government treasury			

DECLARATION

I, , having Permanent Account Number 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, profits in lieu of salary in accordance with section 18 of Act and rules framed thereunder and that such information is true and correct.

Place:

Signature of the person responsible for
deduction of tax

Date:

Name:

Designation:

Notes

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Amounts to be filled in ₹ unless otherwise provided.