

Please take the time to complete this checklist as it is a very important part of the FBT return process. It helps you:

- Identify and provide the information we need to prepare your Fringe Benefits Tax Return
- Minimise the queries from us during the preparation of your Fringe Benefits Tax Return
- Ensure we can complete your Fringe Benefits Tax Return by the due date

Authorisation and Voluntary Election to lodge FBT Return

I/we declare that the particulars shown on this questionnaire are true and correct to the best of my/our knowledge.

Client Name		ABN	
Client Signature:			
Date:		Contact Phone / Email:	

1. First Time Fringe Benefits Tax Returns	Yes	No	N/A
If we are preparing your FBT for the first time, please provide copies of your last FBT return lodged with the Australian Taxation Office.			
2. Motor Vehicles	Yes	No	N/A
Did you or a third party (e.g. client, supplier or contractor) provide any motor vehicles to employees (or their associates) or directors that were used for private use? (excluding Vans or Utilities)			
Please complete the attached Motor Vehicle Schedule (make additional copies if needed)			
3. Entertainment Benefits	Yes	No	N/A
Have you or a third party (e.g. client, supplier or contractor) provided any entertainment to employees or their associates or directors during the period 01/04/2022 - 31/03/2023?			
Please complete the attached Entertainment Schedule			
4. Loan Benefits	Yes	No	N/A
Please provide details of any loans or advances provided to employees or associates throughout FBT year:-			
<ul style="list-style-type: none"> • Date loan commenced • Interest rate • Repayments made • Drawdowns made 			
5. Debt Waiver Benefits	Yes	No	N/A
Please provide details of any loans provided to employees or associates that were waived throughout the FBT year: -			
<ul style="list-style-type: none"> • Date loan commenced • Interest rate • Date and amount waived 			

6. Housing Benefits	Yes	No	N/A
<p>Please provide details of any long term accommodation provided to your employees or associates:-</p> <ul style="list-style-type: none"> • Employee names • Address of accommodation • Type of accommodation (e.g. caravan, hotel, mobile home, apartment, house) • Market Value Rent for similar properties in the location • Period employee occupied property • Rent paid by employee 			
7. Living Away From Home Allowance (LAFHA)	Yes	No	N/A
<p>Please provide details of any LAFHA payments to any employees or associates above the market rate accommodation plus a food component over the statutory allowances (i.e. \$42/week for adults and \$21 for children under 12 years old):-</p> <ul style="list-style-type: none"> • Employee's name and family • Accommodation Allowance Paid • Market rate accommodation for the area • Total Food Allowance Paid • Other amounts paid as part of the LAFHA 			
8. Car Park Benefits	Yes	No	N/A
<p>Please provide details of any car parking benefits provided to employees or associates (including directors):-</p> <ul style="list-style-type: none"> • Employee name • Date and place vehicle parked • Nature of journey to and from car park (e.g. to and from work) <p><small>(Not required if your business income is less than \$10 million or the business would be a small business if the aggregated turnover test was less than \$50 million instead of less than \$10 million and the car park provided is not a commercial car park station)</small></p>			
9. Property Benefits	Yes	No	N/A
<p>Please provide details of any business stock provided to employees or associates free or at a discount price:-</p> <ul style="list-style-type: none"> • Employee name • Details of product • Details of usual sale price 			
10. Other benefits	Yes	No	N/A
<p>Please provide details of any other benefits provided to employees or associates outside the course of usual employment (e.g. payments of bills on their behalf)</p>			
11. Other Information – Please list below or attach if you need more space			



12. Additional Questions	Yes	No	N/A
<p>If you have not provided fringe benefits to your employees, what is the reason?</p> <ul style="list-style-type: none"> • Only pay cash wages • Employees make contributions to reduce FBT liability to nil (if yes, complete i) below) • Only reimburse expenditure that would be otherwise deductible (if yes, complete ii) below) • Too difficult to administer • Increased record keeping • Complexity of GST interaction • Employees don't want benefits recorded on their payment summaries • Any other reason 			
If yes to any other reason, what is the other reason?			
i) Nil liability	Yes	No	N/A
If your employees make contributions to reduce the FBT liability to nil, have you returned these contributions for GST and income tax?			
ii) What evidence do you obtain to verify the expenditure is deductible?			

MOTOR VEHICLE SCHEDULE

If you have more than 2 motor vehicles, please make additional copies of this Form.

	Motor Vehicle 1	Motor Vehicle 2
Employee Name		
Vehicle Registration Number		
Vehicle Description		
Vehicle Make / Model / Year		
If a vehicle was purchased during the current FBT year: (01/04/2022 – 31/03/2023)		
• Date purchased		
• Purchase Price (including GST) <i>(please provide a copy of the Tax Invoice)</i>		
• Method of purchase (e.g. Hire purchase, lease, cash) <i>(please provide a copy of the contract if a lease, HP or Chattel Mortgage)</i>		
If a vehicle was sold during the current FBT year: (01/04/2022 – 31/03/2023)		
• Date sold		
• Sale Price (including GST) <i>(please enclose a copy of the invoice or trading in document)</i>		
Please complete the below fields for all vehicles (including new, sold and exempt vehicles):		
Odometer Reading as at 1 April 2022		
Odometer Reading as at 31 March 2023		
Business Use Percentage (as per log book)		
Please complete the following Operating Expenses for period 1 April 2022 to 31 March 2023 (Including GST): Or provide a printout of your Car expenses from your Bookkeeping software.		
• Lease Payments		
• Fuel Costs		
• Repairs and Maintenance		
• Registration/Insurance		
• Other Expenses		
• Where is the vehicle usually garaged?	Business Premises	Employee's Residence
		Other (Please Specify)

Fringe Benefits Tax (FBT) Questionnaire

Year ended 31st March 2023



ENTERTAINMENT SCHEDULE

Date	Description of function/entertainment	No. of employees /directors that attended	No. of clients that attended	Cost of Function	Was it incurred while travelling (Yes/No)