

2026 FRINGE BENEFITS TAX (FBT) QUESTIONNAIRE

BUSINESS NAME:

At any time from 1 April 2025 to 31 March 2026, **did you:**

- make vehicles owned or leased by the business available to employees/associates for private use?
- provide car parking benefits to employees?
- provide loans at reduced interest rates to employees/associates?
- forgive or release any debts owed by employees/associates?
- pay for, or reimburse, any private expenses incurred by employees/associates?
- provide a house or unit of accommodation to employees/associates?
- provide accommodation or reimburse rent and other living expenses to an employee living and working in a remote area
- provide employees with living-away-from-home (LAFH) allowances or LAFH benefits?
- provide entertainment by way of food, drink, or recreation to employees (including any Christmas party)?
- provide any employees with a salary package (salary sacrifice) arrangement?
- provide any employees/associates with goods at a lower price than they are normally sold to the public?
- financially assist an employee in relation to a relocation, whether permanent or temporary
- change your business address or contact details?

* An "associate" is a relative of an employee, such as a spouse or a child.

If you ticked one or more of these questions then we will need to calculate any potential FBT liability, or to minimise it. Please take the time to complete this checklist as it is a very important part of the FBT 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 of 25 June 2026

ITEM	YES	NO	N/A
First Time Fringe Benefits Tax Return			
If we are preparing your FBT for the first time, please provide copies of your last FBT return lodged with the Australian Taxation Office.			
Motor Vehicle Benefits			
Did you provide any motor vehicles to employees or associates (including directors), that were used for private use?			
If YES, please complete a Motor Vehicle Schedule and Odometer Readings Form			

ITEM	YES	NO	N/A
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Entertainment Benefits

Have you provided any form of entertainment to employees or associates/ directors, such as restaurant meals, end of year parties, prizes, alcohol etc? If YES, please complete an **Entertainment Schedule**, OR

Please provide a printout from your computerised accounts with the following additional information noted:

- Details of entertainment (e.g. meal, recreation activity)
- Where entertainment was provided
- Who entertainment was provided to (incl. all names of employees, spouses/family members and clients)
- Number of people attended function
- If a meal, was it during overnight business travel?
- If a meal, was it consumed on business premises?

Loan Benefits

Please provide details of each loan or advance provided to an employee or associate throughout FBT year:

- Date loan commenced
- Amount of loan
- Interest rate
- Repayments made
- Drawdowns made
- Purpose of Loan
- Who took out the loan?

Debt Waiver Benefits

Please provide details of each loan or debt owing provided to an employee or associate that was waived throughout the FBT year: -

- Date loan commenced
- Date and amount waived
- Who took out the loan
- How much was received by the employee in relation to the waiver?
- What efforts been made to recover the outstanding debt?

Living Away From Home Benefits (LAFH)

Please provide details of any LAFH benefits (accommodation and meals) provided to employees and their associates. LAFH benefits may have been provided by way of a tax-free allowance, reimbursement of an employee's LAFH expenses or 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):

- Employee's name and family
- Amount of Accommodation Allowance Paid, and when
- Market rate accommodation for the area
- Total Food Allowance Paid
- Other amounts paid as part of the LAFH arrangement, including those paid by the employee
- Agreement details
- Has the LAFH arrangement been in place for more than 12 months for this location?

ITEM	YES	NO	N/A
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Board Benefits

Please provide details of any board provided to employees or associates:

- Employee names
- Number of days board provided
- Number of meals provided to Adults and Children
- Any payments employees made towards board

Car Park Benefits

Please provide details of any car parking benefits (or facilities) provided to employees or associates (including directors):

- Number of car parking spaces owned or leased
- Employee name
- Date and place vehicle parked
- Nature of journey to and from car park (e.g. to and from work)
- Whether the parking spaces are part of the business lease or leased separately
- In terms of employee usage, whether employees park most days, ad-hoc (1-2 days per week) or rarely park
- Collective days parked
- Employee payments towards the parking

Not required if your business income is less than \$50 million and the car park provided is not a commercial car park station

Airline Transport Benefits

Please provide details of any free or discounted airline travel provided to employees or associates. Only applies to businesses in the Travel Industry

Property Benefits

Please provide details of any property provided to employees or associates free or at a discount price. If YES, please complete an **Expense Benefits Schedule**, OR

Please provide a printout from your computerised accounts with the following additional information noted:

- Who received the benefit
- Details of product, including type of property provided
- Whether the product is usually sold in your business (In-House benefit)



- Date benefit received
- Business related %
- Cost of Benefit (including GST)
- If given under a salary sacrifice arrangement provide the market value and after-tax employee contribution amounts.

Other Benefits

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)

OTHER INFORMATION Please list any other information that you believe may assist us below:

AUTHORISATION

I/We authorise **R J Sanderson & Associates Pty Ltd** to complete the preparation of Fringe Benefits Tax Returns for me/us for the 2026 FBT year. I/We understand that the preparation is based on the financial information supplied by me/us and does not involve the verification of that information. I/We do not require **R J Sanderson & Associates Pty Ltd** to carry out an audit or a review assignment on the information provided.

I/We acknowledge that I/we have understood and answered each of the above questions correctly and completely. I/we also acknowledge that the employer may be liable to penalties for incomplete or inaccurate FBT Returns.

AUTHORISED SIGNATURE(S)

 Name:

 Name:

Date:

Date:

MOTOR VEHICLE

	MOTOR VEHICLE 1	MOTOR VEHICLE 2	MOTOR VEHICLE 3	MOTOR VEHICLE 4
Name of Employee				
Vehicle Description <i>make, model and rego</i>				
If vehicle purchased through year	Date purchased			
	Purchase Price (inc. GST) <i>provide tax invoice</i>			
	Method of purchase <i>provide copy of the contract</i>	Hire Purchase Lease Cash	Hire Purchase Lease Cash	Hire Purchase Lease Cash
If vehicle was sold through year	Date sold			
	Sale Price (inc. GST) <i>provide copy of invoice/trade papers</i>			
	Odometer Reading as at 1 April 2025 <i>when first used</i>			
	Odometer Reading as at 31 March 2026 <i>when last used</i>			
	Business Use Percentage <i>as per logbook</i>			
	Days unavailable for use <i>repairs, overnight office parking</i>			
Operating Expenses* for period 01.04.2025 - 31.03.2026 (Inc. GST)	Lease Payments <i>excl. hire purchase or loan repayments</i>			
	Fuel and Oil Costs			
	Repairs and Maintenance			
	Registration			
	Insurance			
	Other Expenses <i>aircon, stereos etc</i>			



	Expenses paid personally by employee/director				
	Are these expenses in the above operating costs listing?	Yes / No	Yes / No	Yes / No	Yes / No
Shared Cars (excludes 1 tonne plus carrying capacity vehicles) (shared cars are not reportable in an employee's payment summary)	Whether the vehicle is treated as shared vehicle?	Yes / No	Yes / No	Yes / No	Yes / No
	If Yes, please provide the name of the employee/s with whom it is been shared?				
	If Yes, please provide the period during which it is been shared?				

*No need to complete if you're providing computerised accounting records

MOTOR VEHICLE – ELECTRIC VEHICLE

		EV MOTOR VEHICLE 1	EV MOTOR VEHICLE 2	EV MOTOR VEHICLE 3	EV MOTOR VEHICLE 4
	Name of Employee				
	Vehicle Description <i>make, model and rego</i>				
If vehicle purchased through year	Date purchased				
	Purchase Price (inc. GST) <i>provide tax invoice</i>				
	Method of purchase <i>provide copy of the contract</i>	Hire purchase Lease Cash	Hire purchase Lease Cash	Hire purchase Lease Cash	Hire purchase Lease Cash
If vehicle was sold through year	Date sold				
	Sale Price (inc. GST) <i>provide copy of invoice/trade papers</i>				
	Odometer Reading as at 1 April 2025 <i>when first used</i>				
	Odometer Reading as at 31 March 2026 <i>when last used</i>				
	Business Use Percentage <i>as per logbook</i>				
	Days unavailable for use <i>repairs, overnight office parking</i>				
Operating Expenses* for period 01.04.2025 - 31.03.2026 (Inc. GST)	Lease Payments <i>excl. hire purchase or loan repayments</i>				
	Charging costs (electricity)				
	Repairs and Maintenance				
	Registration				
	Insurance				
	Other Expenses <i>aircon, stereos etc</i>				
	Expenses paid personally by employee/director				



	Are these expenses in the above operating costs listing?	Yes / No	Yes / No	Yes / No	Yes / No
Shared Cars (shared cars are not reportable in an employee's payment summary)	Whether the vehicle is treated as shared vehicle?	Yes / No	Yes / No	Yes / No	Yes / No
	If Yes, please provide the name of the employee with whom it is been shared?				
	If Yes, please provide the period during which it is been shared?				

*No need to complete if you're providing computerised accounting records

