

FRINGE BENEFITS TAX RETURN

Calculation & Declaration Template

Employer Details

Employer Name	
ABN / Tax ID	
Postal Address	

FBT Year Ended	
Contact Person	
Phone Number	

1. Fringe Benefit Categories & Taxable Values

Benefit Category	Gross Taxable Value (\$)	Employee Contribution (\$)	Net Taxable Value (\$)
Car Fringe Benefits			
Debt Waiver Fringe Benefits			
Loan Fringe Benefits			
Expense Payment Fringe Benefits			
Housing Fringe Benefits			
Living-away-from-home Allowance (LAFHA)			
Board Fringe Benefits			
Meal Entertainment Fringe Benefits			
Car Parking Fringe Benefits			
Property Fringe Benefits			
Residual Fringe Benefits			
Total Net Taxable Value			

2. FBT Calculation

Calculation Step	Rate / Factor	Amount (\$)
Type 1 Aggregate Taxable Value (Eligible for GST input tax credits)		

Calculation Step	Rate / Factor	Amount (\$)
Type 1 Gross-up Factor		
Type 1 Grossed-up Value		
Type 2 Aggregate Taxable Value (Not eligible for GST input tax credits)		
Type 2 Gross-up Factor		
Type 2 Grossed-up Value		
Total Grossed-up Value (Type 1 + Type 2)		
Fringe Benefits Tax Rate	%	
Total FBT Payable		
Less: FBT Installments Paid during the year		
Net FBT Payable / (Refundable)		

3. Declaration & Authorization

I declare that the information in this return is true and correct, and that I am authorized to sign this return on behalf of the employer.

Name of Authorized Officer: _____ Signature: _____

Designation / Title: _____ Date: _____