

FRINGE BENEFITS TAX RETURN WORKSHEET

FBT Year: 1 April to 31 March

1. Employer Details

Employer Name	
ABN	
Postal Address	
Contact Person	

2. Summary of Fringe Benefits Provided

Benefit Category	Gross Value (\$)	Employee Contribution (\$)	Net Value (\$)	GST Status (Type 1 / Type 2)
Car Fringe Benefits (Statutory Formula)				
Car Fringe Benefits (Operating Cost Method)				
Debt Waiver Fringe Benefits				
Loan Fringe Benefits				
Expense Payment Fringe Benefits				
Housing Fringe Benefits				
Living-Away-From-Home Allowance (LAFHA)				
Airline Transport Fringe Benefits				
Board Fringe Benefits				
Meal Entertainment Fringe Benefits				
Car Parking Fringe Benefits				
Property Fringe Benefits				
Residual Fringe Benefits				

3. FBT Calculation Table

Calculation Step	Factor / Rate	Amount (\$)
A. Total Type 1 Aggregate Taxable Value (GST inclusive)		
B. Type 1 Gross-up Factor	2.0802	
C. Grossed-up Type 1 Value (A x B)		
D. Total Type 2 Aggregate Taxable Value (GST free / No input tax credits)		
E. Type 2 Gross-up Factor	1.8868	
F. Grossed-up Type 2 Value (D x E)		

Calculation Step	Factor / Rate	Amount (\$)
G. Total Grossed-up Taxable Value (C + F)		
H. FBT Rate	47%	
I. Total FBT Liability (G x H)		
Less: FBT Installments Paid (during the year)		
Net FBT Payable / (Refund Due)		

4. Declaration

I declare that the information provided in this worksheet is true and correct, and that I have maintained the necessary records to support the calculation of this Fringe Benefits Tax liability.

Authorized Signature:

Date:
