

2023 FRINGE BENEFITS TAX (FBT) QUESTIONNAIRE

BUSINESS NAME:

At any time from 1 April 2021 to 31 March 2023, **did you:**

<input type="checkbox"/>	make vehicles owned or leased by the business available to employees/associates for private use?
<input type="checkbox"/>	provide loans at reduced interest rates to employees/associates?
<input type="checkbox"/>	forgive or release any debts owed by employees/associates?
<input type="checkbox"/>	pay for, or reimburse, any private expenses incurred by employees/associates?
<input type="checkbox"/>	provide a house or unit of accommodation to employees/associates?
<input type="checkbox"/>	provide employees with living-away-from-home (LAFH) allowances?
<input type="checkbox"/>	provide entertainment by way of food, drink or recreation to employees (including any Christmas party)?
<input type="checkbox"/>	provide any employees with a salary package (salary sacrifice) arrangement?
<input type="checkbox"/>	provide any employees/associates with goods at a lower price than they are normally sold to the public?
<input type="checkbox"/>	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 2023

ITEM	YES	NO	N/A
<p>First Time Fringe Benefits Tax Return</p> <p>If we are preparing your FBT for the first time, please provide copies of your last FBT return lodged with the Australian Taxation Office.</p>			
<p>Motor Vehicle Benefits</p> <p>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</p>			
<p>Entertainment Benefits</p> <p>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</p> <p>Please provide a print out from your computerised accounts with the following additional information noted:</p> <ul style="list-style-type: none"> • 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 business travel? • If a meal, was it consumed on business premises? 			

ITEM	YES	NO	N/A
<p>Loan Benefits</p> <p>Please provide details of each loan or advance provided to an employee or associate throughout FBT year:</p> <ul style="list-style-type: none"> • Date loan commenced • Interest rate • Repayments made • Drawdowns made • Purpose of Loan • Who took out the loan? 			
<p>Debt Waiver Benefits</p> <p>Please provide details of each loan provided to an employee or associate that was waived throughout the FBT year: -</p> <ul style="list-style-type: none"> • Date loan commenced • Date and amount waived • Who took out the loan • How much was received by the employee in relation to the waiver? 			
<p>Board Benefits</p> <p>Please provide details of any board provided to employees or associates:</p> <ul style="list-style-type: none"> • Employee names • Number of days board provided • Number of meals provided • Any payments employees made towards board 			

ITEM	YES	NO	N/A
<p>Car Park Benefits</p> <p>Please provide details of any car parking benefits (or facilities) 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) • Hours parked • Collective days parked • Employee payments towards the parking <p>Not required if your business income is less than \$10 million and the car park provided is not a commercial car park station</p>			
<p>Airline Transport Benefits</p> <p>Please provide details of any free or discounted airline travel provided to employees or associates. Only applies to businesses in the Travel Industry</p>			
<p>Property Benefits</p> <p>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</p> <p>Please provide a print out from your computerised accounts with the following additional information noted:</p> <ul style="list-style-type: none"> • Who received the benefit • Details of product, including type of property provided 			

ITEM	YES	NO	N/A
<ul style="list-style-type: none"> • 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. 			
<p>Other Benefits</p> <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>			

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

AUTHORISATION

I/We authorize to complete the preparation of Fringe Benefits Tax Returns for me/us for the 2022 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 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: