

# FBT CHECKLIST

Business Name \_\_\_\_\_

		Yes	No
1.	<b>Car Benefits</b> <ul style="list-style-type: none"> <li>• Did you provide a car to a director, employee or their associate(s) that was available for private use?</li> <li>• Do you have any employees who salary package cars?</li> <li>• Have you provided any exempt vehicles (e.g. Utes)? - please ensure you consider the ATO requirement that the private use of an exempt vehicle be 'minor, infrequent or irregular'. The ATO has new (strict) guidelines on this, please contact us for more information if you are unsure.</li> </ul>	YES  YES YES	NO NO NO
2.	<b>Loan Benefits</b> <ul style="list-style-type: none"> <li>• Have you provided loans to a director, employee or their associate(s)?</li> </ul>	YES	NO
3.	<b>Debt Waiver Benefits</b> <ul style="list-style-type: none"> <li>• Have you released a director, employee or their associate(s) from an obligation to repay money previously owed to you?</li> </ul>	YES	NO
4.	<b>Expense Payment Benefits</b> <ul style="list-style-type: none"> <li>• Have you paid for directly or reimbursed any expenses on behalf of directors, employees or their associates?</li> </ul>	YES	NO
5.	<b>Housing Benefits</b> <ul style="list-style-type: none"> <li>• Have you provided a director, employee or their associate(s) with a right to use a unit of accommodation as their usual place of residence?</li> </ul>	YES	NO
6.	<b>Board Benefits</b> <ul style="list-style-type: none"> <li>• Do you provide accommodation and/or meals to employees or directors as a result of industrial award or employment agreement?</li> </ul>	YES	NO
7.	<b>Living away from Home Allowance (LAFHA) Benefits</b> <ul style="list-style-type: none"> <li>• Do you provide accommodation benefits to directors or employees who are required to live away from their normal place of residence?</li> <li>• Do you provide a cash food allowance to directors or employees who are required to live away from their normal place of residence?</li> </ul>	YES  YES	NO NO
8.	<b>Property Benefits</b> <ul style="list-style-type: none"> <li>• Do you provide property or goods to directors or employees (either free or at a discount?)</li> </ul>	YES	NO
9.	<b>Car Parking Benefits</b> <ul style="list-style-type: none"> <li>• Do you provide car parking facilities to directors or employees?</li> <li>• If so, is there a commercial parking station within a 1km radius?</li> </ul>	YES YES	NO NO
10.	<b>Entertainment Benefits</b> <ul style="list-style-type: none"> <li>• Have you provided food, drink or recreation benefits to directors, employees or their associate(s) (this includes meals)?</li> <li>• Did you provide a Christmas party for staff and/or their associate(s)?</li> <li>• Have your directors, employees or their associate(s) been given regular gifts and/or once off gifts?</li> </ul>	YES  YES YES	NO NO NO
11.	<b>Residual Benefits</b> <ul style="list-style-type: none"> <li>• Have you provided any other benefits in relation to employment not previously covered?</li> </ul>	YES	NO
12.	<b>Tax Audit Protection</b> <ul style="list-style-type: none"> <li>• Do you have tax audit protection that covers the FBT year ended 31 March 2018?</li> </ul>	YES	NO
<p><b>If you answered yes to any of the above, you may need to complete the enclosed schedule</b></p>			
Signed: _____		Date: _____	

**STATUTORY FORMULA DECLARATION**

**FBT YEAR ENDED 31 MARCH 2018**

**Opening and closing kilometres**

Name of employee \_\_\_\_\_

Name of employer \_\_\_\_\_

Date of entry \_\_\_\_\_

Make and model of car \_\_\_\_\_

Car registration \_\_\_\_\_

Engine capacity \_\_\_\_\_

Opening odometer reading at 01/04/2017<sup>❶</sup> \_\_\_\_\_

Closing odometer reading at 31/03/2018<sup>❶</sup> \_\_\_\_\_

**Signature as a true and correct record** \_\_\_\_\_

*(to be signed by employee)*

**Dated** \_\_\_\_\_

❶ Where the car was acquired, or disposed of, **during** the current 2017 FBT year, insert alternative dates.

**FRINGE BENEFITS DECLARATION**

**FBT YEAR ENDED 31 MARCH 2018**

**Declaration of No Fringe Benefits**

I, \_\_\_\_\_ (Name),

of \_\_\_\_\_

\_\_\_\_\_ (Entity name and address),

declare that no fringe benefits were provided to employees during the year 1 April 2017 to 31 March 2018.

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

**FRINGE BENEFITS SCHEDULE**

**FBT YEAR ENDED 31 MARCH 2018**

**NAME:**

\_\_\_\_\_

1. **Motor vehicles**

(a) All motor vehicles provided by the business at 31 March 2018

Driver Name	Make	Type of Vehicle (Car/Van/Ute)	Registration Number	Opening Odometer Reading 01/04/17	Closing Odometer Reading 31/03/18	Was vehicle available to the driver for the whole year? (if not provide dates)
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(b) All motor vehicles included above but purchased between 01/04/17 - 31/03/18

Driver Name	Registration Number	Cost Price \$	Date Provided / /	Odometer Reading when purchased	Closing Odometer
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____

(c) All motor vehicles sold between 01/04/17 - 31/03/18

Driver Name	Make	Registration Number	Date Sold / /	Sale Price \$	Odometer Reading at Sale Date
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____
_____	_____	_____	____/____/____	_____	_____

**IF THE DRIVER HAS MAINTAINED A LOG BOOK, PLEASE COMPLETE THE FOLLOWING SECTION FOR EACH MOTOR VEHICLE.**

(d) Motor vehicle expenses

	Driver Name	Registration Number	01/04/17 – 31/03/18	GST amount included in payments
Petrol and oil	_____	_____	_____	_____
	_____	_____	_____	_____
Registration*	_____	_____	_____	_____
	_____	_____	_____	_____

Insurance\*

_____	_____	_____	_____
_____	_____	_____	_____

Repairs

_____	_____	_____	_____
_____	_____	_____	_____

Other

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Please note that for registration and insurance, we need the costs for the period 1 April 2017 to 31 March 2018 which are likely to be found on two separate accounts (possibly paid before and during the FBT year) rather than just the payment made in that period.**

(e) Employee contributions

If employees have made any after-tax contributions towards the benefits received, please provide details.

Driver Name	Amount	Date Paid
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

If employees have attended to payment of motor vehicle expenses, please provide details.

Driver Name	Expenses Paid	Amount	Date Paid
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**2. Car parking**

(IF PARKING IS PROVIDED TO EMPLOYEES WITHIN 1KM OF A COMMERCIAL PARKING STATION)

Number of bays for employees: \_\_\_\_\_

Lowest all day rate charged by a commercial parking station within 1km: \_\_\_\_\_

Is there a commercial parking station within 1km with a minimum charge of greater than \$8.66 per day: \_\_\_\_\_

IF CAR PARKING IS PROVIDED AT A COMMERCIAL PARKING STATION

Number of bays provided for employees: \_\_\_\_\_

Parking fees charged in relation to the bays provided: \_\_\_\_\_

Is the car parking part of your business premises: \_\_\_\_\_

**3. Expenses**

Do you pay any expenses on behalf of any employees:

		<b>Total amount paid 01/04/17 – 31/03/18 \$</b>	<b>GST included In payments \$</b>
Employee	_____		
	Telephone	_____	_____
	Electricity	_____	_____
	Club Memberships etc	_____	_____
	Other	_____	_____
	After tax cash received from employee	_____	
Employee	_____		
	Telephone	_____	_____
	Electricity	_____	_____
	Club Memberships etc	_____	_____

Other  
After tax cash received from employee

_____	_____	_____
_____	_____	_____

**4. Board or housing supplied to employee**

Number of employees provided with accommodation \_\_\_\_\_

Kind of accommodation: \_\_\_\_\_

Location of accommodation \_\_\_\_\_

Were meals provided: \_\_\_\_\_

Yes / No

Number of houses/units provided: \_\_\_\_\_

**5. Living away from home allowance**

Employee	Location	Date commenced living away from home	Usual place of residence	Living away from home period (weeks)	Total allowance paid – Accommodation	Total allowance paid – Meals	Number of adults	Number of children
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____



**6. Loans to employees**

Were there any loans made to employees Yes / No

If Yes, Amount: \$ \_\_\_\_\_

Interest Rate: \_\_\_\_\_%

Did you waive or forgive any loans to employees: Yes / No

If Yes, what was the amount of the loan: \$ \_\_\_\_\_

**7. Entertainment**

Do you pay for any entertainment for, or on behalf of, employees. This may include certain lunches, dinners and holidays provided to employees.

If so, please provide relevant details overleaf:

Date	Function/Occasion	Number of employees	Number of associates	Number of clients	Total costs	GST included in payments
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

If other forms of entertainment were provided, please provide details: