

FBT QUESTIONNAIRE 2018/19

Employer name _____
 ABN _____
 Address _____
 Contact person _____
 Phone _____
 E-mail _____

PLEASE ANSWER THE FOLLOWING QUESTIONS AND COMPLETE THE DECLARATION AT THE END OF THIS QUESTIONNAIRE

1 Motor vehicles a Does your organisation own or lease vehicles that are provided to employees or their associates?* This includes driving to and from work.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2 Expense payments fringe benefits a Did your organisation pay any expense on behalf of an employee (or his/her associate*) or did your organisation reimburse an employee (or his/her associate*) for any private expenses (such as fuel & oil, subscriptions to clubs, rent on accommodation, private telephone, restaurant meals)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3 Loans a Did your organisation loan any money to an employee (or his/her associate*)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4 Entertainment a Did your organisation provide any form of entertainment to an employee (or his/her associate*) such as restaurant meals, parties, prizes, alcohol etc.?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5 Housing and board a Did your organisation provide accommodation to an employee (or his/her associate)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Living away from home allowance (LAFHA) a Did your organisation pay an allowance to any employee as compensation for living away from home?	<input type="checkbox"/> Yes <input type="checkbox"/> No

<p>7 Car parking</p> <p>a Did your organisation provide car parking facilities to employees (or his/her associates*) and is there a commercial parking station within 1 kilometre of the car parking facility?</p> <p><i>Exemptions</i></p> <p>b Is the parking <u>not</u> provided in a commercial car park?</p> <p>c Is your organisation's annual turnover less than \$10 million when aggregated with connected entities and affiliates?***</p> <p>d If your business is a company, is it a private company?</p> <p><i>If the answer to questions b, c and d is yes, proceed to the next section as your car parking is exempt from FBT.</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>8 Work related items</p> <p>a Did you provide an employee with any of the following work-related items:</p> <ul style="list-style-type: none"> - a portable electronic device (eg a laptop or GPS navigation device) - an item of computer software - an item of protective clothing - a briefcase; or - a tool of trade? <p>Was the item/s provided primarily for use in the employee's employment?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>9 Debt Waiver</p> <p>a Did your organisation forgive any debts owed by an employee? This can include waiver of an obligation to repay overpaid salary.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>10 Other benefits</p> <p>a Did your organisation provide any other type of benefit to any employee (or his/her associate*) which has not been disclosed on any of the above mentioned schedules?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Declaration

I, the undersigned, hereby acknowledge that I have understood and answered each of the above questions correctly and completely.

I also acknowledge that the employer may be liable to penalties for the preparation of incomplete or inaccurate fringe benefits tax returns.

Note : *If all the answers above are "No", no fringe benefits has been provided to employees, directors or associated persons.*

If any of the answers above are "Yes", fringe benefits may have been provided to employees, directors or associated persons, upon return of this form we will forward you additional information to enable preparation of a 2019 FBT Return.

Public Officer / Authorised Signatory

Date:

* An associate is a relative such as a spouse or child

** A connected entity is an entity that is controlled by your organisation or controls your organisation (control generally requires a 40% interest). Two entities are also connected if they are controlled by the same third entity.

An affiliate is a individual or company that has a significant degree of influence over your organisation's business.