



# 2021 FRINGE BENEFITS TAX (FBT) QUESTIONNAIRE

BUSINESS NAME:

At any time from 1 April 2020 to 31 March 2021, **did you:**

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

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 2021

ITEM	YES	NO	N/A
<p><b>First Time Fringe Benefits Tax Return</b></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>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>Motor Vehicle Benefits</b></p> <p>Did you provide any motor vehicles to employees or associates (including directors), that were used for private use?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ITEM	YES	NO	N/A
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**Entertainment Benefits**

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:  YES  NO  N/A

Please provide a print out from your computerised accounts with the following additional information noted:

- 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?

**Loan Benefits**

YES  NO  N/A

Please provide details of each loan or advance provided to an employee or associate throughout FBT year:

- Date loan commenced
- Interest rate
- Repayments made
- Drawdowns made
- Purpose of Loan
- Who took out the loan?

**Debt Waiver Benefits**

YES  NO  N/A

Please provide details of each loan provided to an employee or associate that was waived throughout the FBT year: -

- Date loan commenced
- Date and amount waived
- Who took out the loan
- How much was received by the employee in relation to the waiver?

**Housing Benefits**

YES  NO  N/A

Please provide details of any LAFHA payments to any employees or associates above the market rate accommodation plus a food component over the statutory allowances (i.e. \$42/week for adults and \$21 for children under 12 years old):

- Employee's name and family
- Amount of Accommodation Allowance Paid, and when
- Market rate accommodation for the area
- Total Food Allowance Paid
- Other amounts paid as part of the LAFHA, including those paid by the employee
- Agreement details
- Has the LAFHA been in use for more than 12 months?



ITEM	YES	NO	N/A
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**Board Benefits**

YES  NO  N/A

Please provide details of any board provided to employees or associates:

- Employee names
- Number of days board provided
- Number of meals provided
- Any payments employees made towards board

**Car Park Benefits**

YES  NO  N/A

Please provide details of any car parking benefits (or facilities) provided to employees or associates (including directors):

- 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

**Not required if your business income is less than \$10 million and the car park provided is not a commercial car park station**

**Airline Transport Benefits**

YES  NO  N/A

Please provide details of any free or discounted airline travel provided to employees or associates. Only applies to businesses in the Travel Industry

**Property Benefits**

Please provide details of any property provided to employees or associates free or at a discount price? If yes:

YES  NO  N/A

Please provide a print out from your computerised accounts with the following additional information noted:

- Who received the benefit
- Details of product, including type of property provided
- 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.

YES  NO  N/A

**Other Benefits**

YES  NO  N/A

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)



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

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## AUTHORISATION

I/We authorise Brentnalls NSW to complete the preparation of Fringe Benefits Tax Returns for me/us for the 2021 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 Brentnalls NSW 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)

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Name:

Date:

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Name:

Date: