

FRINGE BENEFITS TAX (FBT) QUESTIONNAIRE

«Client_Client»

«Client_Email»

AT ANY TIME FROM 1 APRIL 2023 TO 31 MARCH 2024, **DID YOU:**

- make vehicles owned or leased by the business available to employees for private use?
- provide loans at reduced interest rates to employees?
- forgive or release any debts owed by employees?
- pay for, or reimburse, any private expenses incurred by employees?
- provide a house or unit of accommodation to employees?
- 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 with goods at a lower price than they are normally sold to the public?
- change your business address or contact details?

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

BUSINESS NAME

ITEM	YES	NO	N/A
First Time Fringe Benefits Tax Return If we are preparing your FBT for the first time, please provide copies of your last FBT return lodged with the Australian Taxation Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Computerised Accounts (no need to complete If you use Xero) Provide a copy of your computerised data file reconciled from 1 April 2023 to 31 March 2024 – the FBT year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Name of Program: MYOB / Xero or other _____
 Version Number: _____
 Username (if applicable): _____
 Password (if applicable): _____

ITEM	YES	NO	N/A
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Motor Vehicle Benefits

YES NO N/A

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**

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, please complete an **Entertainment Schedule**; OR

YES NO N/A

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

YES NO N/A

- 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:

- 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, please complete an **Expense Benefits Schedule**; OR

YES NO N/A

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

YES NO N/A

- 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.

Other Benefits

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)

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

Please complete the Authorisation below as this allows us to contact necessary organisations, (e.g. your bank or insurance company) to obtain information that is required to complete your Fringe Benefits Tax Returns.

AUTHORISATION

I/We authorise Jeffrey Todd & Associates to complete the preparation of Fringe Benefits Tax Returns for me/us for the 2024 **LDP-9224D** 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 Jeffrey Todd & Associates to carry out an audit or a review assignment on the information provided.

I/we authorise Jeffrey Todd & Associates to obtain whatever information is required from third parties to complete the preparation of my/our Fringe Benefits Tax Returns.

AUTHORISED SIGNATURE(S)

Date:

Date: