Inland Revenue
Te Tari Taake

IR 420
October 2009

Fringe benefit tax quarterly return

Income Tax Act 2007

Name and address

IRD number 1

Quarter ended 2

This return and any payment are due

You can file your return online at **www.ird.govt.nz**

Is this return for Quarter 4 (1 January to 31 March)?

No ☐ Complete sections **A**, **B** and **D** below. Yes ☐ Complete sections **A**, **C** and **D** below.

If you have ceased employing during the quarter please refer to the *FBT guide (IR 409)* or call us on 0800 377 772.

A **Taxable benefits provided for this quarter**

Copy the **total taxable values** from your *Taxable value calculation sheet (IR 427)* to Box 3. If there is no taxable value leave this box blank and still file this return. 3 $ .00

B **Complete this section for Quarters 1, 2 and 3** – do not complete this section for Quarter 4. Enter either 64% (for periods prior to 31/03/2009) or 61% (for periods after 01/04/2009) or tick 49%. 4 % ☐ 49%

C **Complete this section for March Quarter Only** – see the *FBT return guide (IR 425)* for help

Enter single rate (64% or 61%) or tick alternate rate (the 49% rate can't be used in this quarter) 5 % ☐ March Only Alternate rate (formerly multi-rate)

D **Fringe benefit tax to pay or refund**

- For Quarters 1, 2 and 3 multiply Box 3 by Box 4 and print your amount in Box 6.
- For Quarter 4 multiply Box 3 by Box 5 or transfer amount from Box C of the IR 417 (or your remuneration adjustment worksheet) to Box 6.

6 $.

(Tick one) **FBT to pay** ☐ **FBT refund** ☐

GST payable on fringe benefits

Value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST) divided by nine. See page 49 in the *FBT guide (IR 409)*. 7 $.

Tax to pay or refund

If Box 7 is nil, copy the amount in Box 6 to Box 8. If Box 6 is FBT to pay, **add** Box 7. Show your tax to pay in Box 8. If Box 6 is an FBT refund, **subtract** Box 7. 8 $.

(Tick one) **Tax to pay** ☐ **Refund** ☐

OFFICE USE ONLY

Operator code | Corresp. indicator | Payment attached: Y | Return cat.

Has payment been made electronically? (Tick one) **Yes** ☐ **No** ☐

Declaration

I declare that the information given in this return is true and correct.

Signature / / Date

Please make a copy of this return for your own records

FBT 400

Inland Revenue
Te Tari Taake

Payment slip

Name and address

IRD number

Quarter ended

This return and any payment are due

Copy your total from Box 8 to Box 9 and include any late payment penalties and interest, *for this period only*.

Use the envelope provided to post your return, payment slip and any cheque payment.

Amount of payment 9 $.

RESET form