Inland Revenue
Te Tari Taake

FBT alternate rate calculation sheet – quarterly returns

IR417
April 2026

Employer name

IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Period ended Day Month Year

- Transfer totals from your IR427
- Keep calculation sheets for your own records
- Use the **Fringe benefit tax guide - IR409** to help complete your return.

Employee taxable benefits

1 **Employee name or pooled*** Tick for shareholder-employees	✓	2 **Income** (for example, wages, salary)	3** **Tax on income ✶** (2)	4 **Net income** (2 minus 3)	5 **Total fringe benefits** (from IR427 forms) Quarter		6 **Total remuneration** (4 plus 5 total)	7** **Tax on total remuneration ✶** (6)	8** **Tax on net income ✶** (4)	9 **FBT payable** (7 minus 8)
					1	$				
					2	$				
					3	$				
					4	$				
		$	$	$	**Total**	$	$	$	$	$
					1	$				
					2	$				
					3	$				
					4	$				
		$	$	$	**Total**	$	$	$	$	$
					1	$				
					2	$				
					3	$				
					4	$				
		$	$	$	**Total**	$	$	$	$	$
					1	$				
					2	$				
					3	$				
					4	$				
		$	$	$	**Total**	$	$	$	$	$
					1	$				
					2	$				
					3	$				
					4	$				
		$	$	$	**Total**	$	$	$	$	$

* **FBT rates for pooled benefits:**
- 63.93% for major shareholder-employees and their associated persons
- 49.25% for all other employees and their associated persons

** Whole dollars (no cents)
The calculations for columns 3, 7 and 8 use the whole dollar values for income, total remuneration and net income. The calculation results include cents.

✶ Use the tax on income thresholds and tax on total remuneration tables in part 7 of the **Fringe benefit tax guide – IR409**

Total fringe benefit tax payable for the year A $

Less total fringe benefit tax assessed for quarters 1 – 3 (excluding GST) B $

Total fringe benefit tax (box A minus box B) C $

Tick refund or tax to pay

Refund

Tax to pay

Transfer box C to box 6 of your quarter 4 (or final) FBT return

RESET FORM