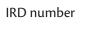


Income Tax Act 2007



Quarter ended

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 (IR409) 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 (IR427) to Box 3. \$ 0 0 If there is no taxable value leave this box blank and still file this return. Complete this section for Quarters 1, 2 and 3 - do not complete this section for Quarter 4. B Enter either 64% for periods up to 31/03/2009, Tick alternate rate 61% for periods after 01/04/2009 to 30/09/2010, 49% for periods up to 30/09/2010, or Alternate rate 49.25% for periods after 01/10/2010 43% for periods after 01/10/2010 Complete this section for March Quarter Only – see the FBT return guide (IR425) for help С Enter single rate 64% for 31/03/2009, Tick alternate rate 61% for 31/03/2010, the 49/43% rate can't be used March Only or Alternate rate 49.25% for 31/03/2011 and subsequent March quarters in this quarter **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 (Tick one) FBT to pay FBT refund or your remuneration adjustment worksheet to Box 6. GST payable on fringe benefits - see page 42 in the FBT guide (IR409) Value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST). \$ Fringe benefits provided up to and on 30/09/2010 - divide value by nine, fringe benefits provided on or after 01/10/2010 – multiply value by 3 and divide by 23 (value × 3 ÷ 23). 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. (Tick one) Tax to pay Refund Signature Declaration OFFICE USE ONLY / I declare that the information given Correspondence indicator in this return is true and correct. Date Please make a copy of this return for your own records **Inland Revenue** IRD No Te Tari Taake Register for a myIR account to file your returns and make payments online Period end date Due date \$ Amount enclosed **FBT400**