

# Fringe benefit tax quarterly return

Income Tax Act 2007

IRD number

Quarter ended

This return and any payment are due

You can file your return online at [www.ird.govt.nz](http://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.  
If there is no taxable value leave this box blank and still file this return.  \$

**B Complete this section for Quarters 1, 2 and 3 – do not complete this section for Quarter 4.**  
Enter either 64% for periods up to 31/03/2009, 61% for periods after 01/04/2009 to 30/09/2010, 49.25% for periods after 01/10/2010 or Tick alternate rate 49% for periods up to 30/09/2010, 43% for periods after 01/10/2010  %  Alternate rate

**C Complete this section for March Quarter Only – see the *FBT return guide (IR425)* for help**  
Enter single rate 64% for 31/03/2009, 61% for 31/03/2010, 49.25% for 31/03/2011 and subsequent March quarters or Tick alternate rate the 49/43% rate can't be used in this quarter  %  March Only Alternate 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.  \$ (Tick one)  FBT to pay  FBT refund

**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  $\times 3 \div 23$ ).  \$

**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

OFFICE USE ONLY



Correspondence indicator

## 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



Register for a myIR account to file your returns and make payments online

IRD No

Period end date

Due date

Amount enclosed  \$

FBT400