

Income Tax Act 200

## Fringe benefit shareholder/employee income year tax return

IRD number

Year ended

This return and any payment are due

You can file your return online at <b>www.ird.govt.n</b>	z	
Please use the Fringe benefit tax return guide (IR425) to help you complete your return or call us on 0800 377 772.		
<b>Taxable benefits provided during the period</b> Copy the <b>total taxable values</b> from your <i>Taxable value calculation sheet (IR429)</i> to Box 3. If there is no taxable value leave this box blank but still file this return.		3  \$ 0 0
Fringe benefit tax calculation Enter the rate you are using (64% for 2009 income year and prior, 61% for 2010 income year, 55.04% for 2011 income year, 49.25% for 2012 income year to 31/03/2021, 63.93% for 01/04/2021 onwards) or tick the alternate rate.  Either multiply Box 3 by 64%, 55.04%, 49.25% or 63.93% and print your answer in Box 5.  Or transfer the amount from Box A of your FBT Alternate rate calculation sheet (IR418) or from your remuneration adjustment worksheet to Box 5.		
GST payable on fringe benefits  This is the value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST)  - Fringe benefits provided up to and on 30 September 2010, divide the value by 9, and  - Fringe benefits provided on or after 1 October 2010, multiply the value 3 and divide by 23 (value × 3 ÷ 23).  Add the two amounts together and print in Box 6. See page 42 in the FBT guide (IR409).		
<b>Total to pay</b> Add Box 5 and Box 6. Print your answer in <b>Box 7</b> .		7 \$
		nation given in this return is true and correct.
OFFICE USE ONLY  Correspondence indicator	Signature	/ / Date
Please make a copy of this return for your own records		
Inland Revenue Te Tari Taake		IRD No
Register for a mylR account to file your returns		
and make payments online	Payment Type	
	Period end date	
FBT	Amount enclosed	\$