Australian Government
Australian Taxation Office

Fringe benefits tax (FBT) return 2007

1 April 2006 to 31 March 2007

WHEN COMPLETING THIS RETURN

For help with completing this return refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376).

- Print clearly using a black or blue pen.
- Use BLOCK LETTERS and print one character in each box. S M I T H S T
- Place X in ALL relevant boxes.

Business details

1 Tax file number (TFN)

It is not an offence not to quote your TFN but not quoting it may increase the risk of administrative error and/or delay this return. If you do not have a TFN, refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376) for more information.

2 Australian business number (ABN) (if applicable)

3 Name of trustee or senior partner

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Surname or family name

Given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

4 Name of employer

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Surname or family name

Given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

5 Postal address

Suburb/town/locality

State/territory (Australia only)

Postcode (Australia only)

Country if outside Australia

6 Previous name and/or postal address

If the employer name and/or postal address has changed, print it exactly as shown on the last FBT return lodged.

A change of name must be supported by a certified copy of the documentary evidence.

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Surname or family name

Given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

PREVIOUS POSTAL ADDRESS

Suburb/town/locality

State/territory (Australia only)

Postcode (Australia only)

Country if outside Australia

7 Current business/trading name and/or address

If your business/trading name and/or address has changed since last year, or this is your first FBT return, print the details here.

BUSINESS/TRADING NAME

BUSINESS/TRADING ADDRESS

Suburb/town/locality

State/territory (Australia only)

Postcode (Australia only)

Country if outside Australia

8 Previous name of trustee or senior partner

If your organisation is a trust or partnership, and your details have changed, show the name of the trustee or the senior partner of your organisation as shown on the last FBT return lodged.

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Surname or family name

Given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

9 Name of the person to contact

Provide the name, daytime contact phone number and email address (if applicable) of the person we can contact, if needed, regarding the information in this return.

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Surname or family name

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Given name/s

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Daytime contact phone number

☐☐ ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Email address (please use BLOCK LETTERS)

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10 Number of employees receiving fringe benefits during the period 1 April 2006 to 31 March 2007 ☐☐☐,☐☐☐

11 Hours taken to prepare and complete this form

Refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376) for more information. Do not include tax agent's time. ☐☐☐ hours

12 Do you expect to lodge an FBT return for 2007–08 or future years? No ☐ Yes ☐

Return calculation details

Refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376) for more information.

13 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount $☐☐☐,☐☐☐,☐☐☐ x 2.0647 = $☐☐☐,☐☐☐,☐☐☐ *A*

B Type 2 aggregate amount $☐☐☐,☐☐☐,☐☐☐ x 1.8692 = $☐☐☐,☐☐☐,☐☐☐ *B*

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or $☐☐☐,☐☐☐,☐☐☐ *C*

14 Fringe benefits taxable amount ***(A + B)* or *C*** $☐☐☐,☐☐☐,☐☐☐

15 Amount of tax payable (46.5% of item 14 amount) $☐☐☐,☐☐☐,☐☐☐.☐☐

If you are not a rebatable employer, **go to question 18 Sub-total**.

16 Aggregate non-rebatable amount $☐☐☐,☐☐☐,☐☐☐.☐☐

Refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376) for more information.

17 Amount of rebate: 48% of (item 15 amount less item 16 amount) $☐☐☐,☐☐☐,☐☐☐.☐☐

18 Sub-total (item 15 amount less item 17 amount) $☐☐☐,☐☐☐,☐☐☐.☐☐

19 Less instalment amounts reported on activity statements $☐☐☐,☐☐☐,☐☐☐

Refer to *How to complete your 2007 fringe benefits tax return* (NAT 2376) for more information.

20 Payment due Send this amount with your payment advice $☐☐☐,☐☐☐,☐☐☐.☐☐

or

21 Credit due to you $☐☐☐,☐☐☐,☐☐☐.☐☐

IN-CONFIDENCE – when completed

22 Details of fringe benefits provided

Type of benefits provided (1 April 2006 to 31 March 2007)		Number	WHOLE DOLLARS ONLY			
			Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Cars using the statutory formula	A					.00
Cars using the operating cost method	B					.00
Loans granted	C					.00
Debt waiver	D					.00
Expense payments	E					.00
Housing – units of accommodation provided	F					.00
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G					.00
Airline transport (airlines and travel agents only)	H					.00
Board	J					.00
Property	K					.00
Income tax exempt body – entertainment	L					.00
Other benefits (residual)	M					.00
Car parking	N					.00
Meal entertainment	P					.00

Declarations

Before you sign this form

Please check that you have provided accurate and complete information.

Penalties

Please be aware that penalties may be imposed for giving false or misleading information.

Privacy

The Australian Taxation Office is authorised by the *Fringe Benefits Tax (Assessment) Act 1986* and the *Taxation Administration Act 1953* to ask for information on this return. We need this information to help us to administer the taxation laws. We may give this information to other government agencies authorised in taxation law – for example, the Australian Bureau of Statistics and the Reserve Bank of Australia

23 Tax agent's declaration

I declare that this return has been prepared in accordance with information supplied by my client, that my client has given me a declaration stating that the information provided to me is true and correct and that my client has authorised me to lodge the return.

Name of tax agent

Signature of tax agent*

Tax agent registration number

Date

Day / Month / Year

* Where the tax agent is a partnership or a company, this declaration must be signed in the name of the partnership or company by a person who is registered as a nominee of that partnership or company.

24 Employer's declaration – where the employer lodges the return

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

Name of employer

Signature of employer*

Date

Day / Month / Year

* Proprietor, partner, public officer, trustee or, for government departments and authorities, the delegated officer.

This return will not be regarded as having been lodged unless the appropriate declaration has been signed by the tax agent or the employer.

IN-CONFIDENCE – when completed