

# Fringe benefit ordinary employee annual tax return

IRD number

**1** ▶

Year ended

**2** ▶ 3 1 0 3 □ □

This return and any payment are due

You can file your return online at [www.ird.govt.nz](http://www.ird.govt.nz)

- Please use the *Fringe benefit tax return guide (IR 425)* to help you complete your return or call us on 0800 377 772.

**Taxable benefits provided during the period**

Copy the **total taxable values** from your *Taxable value calculation sheet (IR 429)* 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 periods up to 31/03/2009, 61% for period 01/04/2009 to 31/03/2010, 55.04% for period 01/04/2010 to 31/03/2011, 49.25% for periods after 01/04/2011) or tick the alternate rate.
- Either multiply Box 3 by 64%, 61%, 55.04% or 49.25% and print your answer in Box 5.
- Or transfer the amount from Box A of your *FBT Alternate rate calculation sheet (IR 419)* or from your remuneration adjustment worksheet to Box 5.

**4** ▶

□ □ □ □ □ □ □ □ %  Alternate rate

**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 x3/23).

**6** ▶

\$ □ □ □ □ □ □ □ □ □ □ . □ □

Add the two amounts together and print in box 6. See page 49 in the *FBT guide (IR 409)*.

**Total to pay**

Add Box 5 and Box 6. Print your answer in Box 7.

**7** ▶

\$ □ □ □ □ □ □ □ □ □ □ . □ □

Has payment been made electronically? (Tick one)  Yes  No

**OFFICE USE ONLY**

Operator code  Corresp. indicator  
 Payment attached  Return cat.

**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

**Payment slip**

IRD number

Year ended

3 1 0 3 □ □

This return and any payment are due

Use the envelope provided to post your return, payment slip and any cheque payment. See the *Fringe benefit tax return guide (IR 425)* for payment information.

Copy your total from Box 7 to Box 8 and include any late payment penalties and interest, *for this period only*.

Amount of payment

**8** ▶

\$ □ □ □ □ □ □ □ □ □ □ . □ □