

# 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 (IR 409)* 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 (IR 427)* 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 (IR 425)* 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 5.  
• 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 49 in the *FBT guide (IR 409)*  
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 x3/23).  \$

**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**

Operator code  Corresp. indicator  
 Payment attached  Return cat.

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

FBT 400

IRD number

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Copy your total from Box 8 to Box 9 and include any late payment penalties and interest, for this period only.

Use the envelope provided to post your return, payment slip and any cheque payment.

Amount of payment  \$