

FBT Client Questionnaire

FBT year start	1/04/2021	FBT year end	31/03/2022
Client name			
<p><i>The following questions relate to the period from 1 April 2021 to 31 March 2022. Please answer all of the following questions with 'yes or no' in each box, and then sign the declaration at the end of the questionnaire. If you answer 'yes' to any of the questions, please complete the relevant schedule or contact our office for more information.</i></p>			
		Yes/ No	
A. Motor Vehicles			
A.i. Car Fringe Benefits - vehicles with carrying capacity < 1 tonne and < 9 passengers			
Did you provide motor vehicles (leased or owned) to employees (including directors or his/her associate), that were used for private use?			If yes, please complete Schedule A
A.ii. Utes, Trucks & Vans - carrying capacity of 1 tonne or more; or 9 or more passengers			
Did you provide motor vehicles (leased or owned) to employees (including directors or his/her associate), that were used for private use?			If yes, please complete Schedule B
B. Expense Payment Fringe Benefits			
a) Pay or reimburse telephone bills for employees (including directors or his/her associate)			If yes, please complete Schedule D for each phone
b) Pay or reimburse any other private expense (such as fuel & oil, subscriptions to clubs, personal internet, rent on accommodation, restaurant meals) to employees or his/her associate			If yes, please complete Schedule E
C. Loans to employees			
Did you loan any money to an employee/director (or his/her associate)? <i>A loan includes an advance of money, provision of credit, overpayment of salary, or a debt that becomes due but remains unpaid.</i>			If yes, please complete Schedule F
D. Entertainment provided to employees			
Did you provide any form of entertainment to an employee/director (or his/her associate) such as restaurant meals, parties, prizes, alcohol, retreats, recreational activities, etc.?			If yes, please complete Schedule G
E. Housing			
Provide housing to an employee/director (or his/her associate) which is the employee's usual place of residence?			If yes, please contact our office for further instructions
F. Car parking provided to employees			
Provide car parking facilities to employees/director (or his/her associates) including on-site parking?			If yes, please contact our office for further instructions
G. Living away from home allowances			
Pay an allowance to any employee/director as compensation for living away from home?			If yes, please contact our office for further instructions

H. Property provided to employees		
Provide goods or other property to an employee/director for free or at a discount?		If yes, please contact our office for further instructions
I. Other benefits		
Provide any other type of benefit to an employee/director (or his/her associate) which has not been noted in any of the questions above?		If yes, please complete Schedule H
<p>Declaration</p> <p>I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.</p>		
Authorised signature	Name	Date

SCHEDULE A - MOTOR VEHICLE (CARS) FRINGE BENEFITS

For the period 1 April 2021 to 31 March 2022

Instructions:

- 1 This schedule should only be completed if you provided an 'ordinary' car (ie designed to carry less than one tonne and fewer than nine passengers) owned by the business to be used for private purpose. Utes, delivery vehicles etc in following schedule.
- 2 Please copy this schedule for **each employee**. If one employee is provided with multiple vehicles, they can be completed in one schedule.
- 3 If a vehicle has been purchased or sold during the period mentioned above, still complete this form and provide a receipt of purchase/sale

A	Driver and Vehicle Details	Vehicle 1	Vehicle 2
1	Make		
2	Model/Year		
3	Registration number		
4	Name of employee/director/associate using vehicle		
5.1	Acquisition date If the vehicle was sold, purchased, leased or hired between 01/04/2021 and 31/03/2022 please provide a copy of the relevant agreement/invoice etc.		
5.2	Date Sold (if applicable) If the vehicle was sold, purchased, leased or hired between 01/04/2021 and 31/03/2022 please provide a copy of the relevant agreement/invoice etc.		
6	Cost of the motor vehicle (including GST, dealer delivery charges and luxury car tax but excluding stamp duty and transfer fees)*		
B	Odometer readings	Vehicle 1	Vehicle 2
1	Odometer reading at 01/04/2021 or when first used by the employee		
2	Odometer reading at 31/03/2022 or when last used by the employee		
3	Please specify the number of days the vehicle was <u>not</u> available for private use** for one of the following reasons:		

3.1	Vehicle parked at the office overnight?		
3.2	Vehicle under repair		
3.3	Other <i>(please specify)</i>		
3.4	How much (if anything) did the employee pay for the use of the vehicle made from post-tax salary?*** <i>Does not include expenses reimbursed by the business.</i>		
C	Only complete this section if a log book was maintained	Vehicle 1	Vehicle 2
1	During what period was the log book maintained?		
2	What was the business use % under the log book?		
3	Was the vehicle garaged at either the business premise or employee's home during the FBT year due to COVID-19 lockdown and the vehicle was unused or used only for the purposes of repairs and maintenance of the vehicle? <i>If yes, please specify dates during the FBT year and EXCLUDE costs incurred during these dates in completing the below</i>		
4	Motor vehicle expenditure between 01/04/2021 - 31/03/2022 - please outline if any expenses are paid personally and not by the company***	GST excl. (where applicable)	GST excl. (where applicable)
4.1	Fuel & oil		
4.2	Repairs & maintenance		
4.3	Insurance		
4.4	Registration		
4.5	Lease Payments <i>(do not include hire purchase or loan repayments)</i>		
4.6	Non-business accessories <i>(e.g. air cond, stereo)</i>		
4.7	Other costs <i>(please specify)</i>		
4.8	Other costs <i>(please specify)</i>		

- * *The vehicle is taken to be available for private use where:
 - the vehicle is used to travel between home and work;
 - the vehicle is parked at or near an employee's home even if the employee does not have the permission to use the vehicle for private purposes; or
 - the place of employment and residence are the same.*
- ** *Any amount contributed by the employee is treated as a contribution and reduces the FBT liability*
- *** *Any amount contributed by the employee is treated as a contribution and reduces the FBT liability*

Declaration (by employee/driver listed above)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Employee/Driver Signature

Employee/Driver Name

Date

SCHEDULE B - MOTOR VEHICLE (UTES, TRUCKS AND VANS) FRINGE BENEFITS

For the period 1 April 2021 to 31 March 2022

Instructions:

- 1 This schedule should only be completed if you provided a vehicle other than a car (ie designed to carry one tonne or more and more than nine passengers) owned by the business to be used for private purpose.
- 2 Please copy this schedule for **each employee**. If one employee is provided with multiple vehicles, they can be completed in one schedule.
- 3 If a vehicle has been purchased or sold during the period mentioned above, still complete this form and provide a receipt of purchase/sale
- 4 The private use of these types of vehicles can be exempt from fringe benefits tax but only where the private use of that vehicle is restricted to only **minor, infrequent, and irregular** use per ATO guidelines outlined in PCG 2018/3 (see Section C below).

A Driver and Vehicle Details		Vehicle 1	Vehicle 2
1	Make		
2	Model/Year		
3	Registration number		
4	Name of employee/director/associate using vehicle		
5.1	Acquisition date If the vehicle was sold, purchased, leased or hired between 01/04/2021 and 31/03/2022 please provide a copy of the relevant agreement/invoice etc.		
5.2	Date Sold (if applicable) If the vehicle was sold, purchased, leased or hired between 01/04/2021 and 31/03/2022 please provide a copy of the relevant agreement/invoice etc.		
6	Cost of the motor vehicle (including GST, dealer delivery charges and luxury car tax but excluding stamp duty and transfer fees)*		
B Odometer readings		Vehicle 1	Vehicle 2
1	Odometer reading at 01/04/2021 or when first used by the employee		
2	Odometer reading at 31/03/2022 or when last used by the employee		

C	Exempt Vehicle Review	Vehicle 1	Vehicle 2
1	Is the vehicle provided as part of a salary packaging arrangement, such as novated lease?		
2	Do you have a written policy in place that limits private use of the vehicle?		
3	Is the private use of the vehicle restricted to only minor, infrequent, and irregular use as outlined in ATO Practical Compliance Guideline (PCG 2018/3?)		
	Is the private use of the vehicle limited to travel between home and work? (If 'no', please skip to Section D)		
	If you answered yes to the above,		
	Was any diversion from home to work 2 kilometres or less?		
	Was the total private use limited to 1,000 kilometres or less, with each return journey limited to 200 kilometres or less?		
	If you answered YES to ALL of the questions in Section C, Question 3 - <i>please skip to complete the declaration in Schedule C for each car</i> If you answered NO to ANY of the questions in Section C, Question 3 - <i>please continue to Section D below</i>		
C	Exempt Vehicle Review	Vehicle 1	Vehicle 2
	Engine capacity of the vehicle		
	Total private kilometres - <i>note that since the above guidelines are not satisfied, this also includes journeys from home to work and vice versa</i>		
	Value of any employee contributions made (such as paying for petrol, car washes)*		
	Motor vehicle expenditure between 01/04/2021 - 31/03/2022 - please outline if any expenses are paid personally and not by the company*	GST excl. (where applicable)	GST excl. (where applicable)
3.1	Fuel & oil		
3.2	Repairs & maintenance		
3.3	Insurance		
3.4	Registration		
3.5	Lease Payments (<i>do not include hire purchase or loan repayments</i>)		

3.6	Non-business accessories (e.g. air cond, stereo)		
3.7	Other costs (please specify)		
3.8	Other costs (please specify)		
3.9	Business use % from logbook		

* Any amount contributed by the employee is treated as a contribution and reduces the FBT liability

Declaration (by employee/driver listed above)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Employee/Driver Signature

Employee/Driver Name

Date

SCHEDULE C - NO PRIVATE USE DECLARATION FOR VEHICLES OTHER THAN CARS - s 52

I _____ employee of _____
(name of employee/driver) (employer name)

declare that during the 2022 FBT Year (1 April 2021 to 31 March 2022) the private use of the _____
(vehicle, make, model)

registration number _____ was limited to travel between home and work, with occasional diversions of less than 2km, with no single return
(vehicle registration number)

journey that is wholly for private purposes exceeding 200kms. The entire privatetrips were less than the 1,000 kms allowed.

Declaration (by employee/driver listed above)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Employee/Driver Signature

Employee/Driver Name

Date

SCHEDULE D - BUSINESS PERCENTAGE OF TELEPHONE DECLARATION

I _____ employee of _____
(name of employee/associate) (employer name)

declare that during the 2022 FBT Year (1 April 2021 to 31 March 2022) the private use of my mobile phone bills and other charges paid by the company was

_____ %
(insert estimated private %)

Declaration (by employee/associate listed above)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Employee/associate Signature

Employee/associate Name

Date

			TOTAL		

* **Note** : *The business related % is that portion of the expenditure that the employee would have obtained a one off income tax deduction for had he/she incurred the expenditure directly. For example, assume your organisation reimburses employee telephone expenses and a particular employee uses his telephone 80% for work and business related purposes. The applicable business related % to be disclosed above would be 80%.*

Declaration (by authorised person)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Authorised Signature

Printed Name

Date

			\$		\$

Declaration (by authorised person)

I acknowledge that I have understood and answered each of the questions above correctly and completely. I also acknowledge that the employer may be liable to penalties for incomplete or inaccurate fringe benefits tax returns.

Authorised Signature

Printed Name

Date

SCHEDULE G - ENTERTAINMENT FRINGE BENEFITS

For the period 1 April 2021 to 31 March 2022

Instructions:

If preferred, please utilise your Xero ledger for meal/entertainment accounts and make comments regarding the number of participants. If you would like us to obtain this for you, please contact our office.

Entertainment description (e.g. Business lunches attended by employees).	Date	Where was entertainment provided? <i>eg. off business premises or on business premises</i>	Total value of entertainment \$ <i>GST incl</i>	Number of employees participating	Number of associates* participating	List of Employees & Associates (i.e., spouse or children)	Number of others participating	Total	Entertainment \$ (Employees)	Entertainment \$ (Associates)	Entertainment \$ (Others)	Was the employee/s travelling when the expenditure was incurred? (Y/N)
<i>Example: Client dinner</i>	04/04/2021	<i>Off premises</i>	\$ 1,400.00	3	1	1. John Smith 2. Jacky Smith - associate to John 3. Jack Andrews 4. Samuel Jones	2	6	\$ 700.00	\$ 233.33	\$ 466.67	N
<i>Example: Month end drinks</i>	30/2/2022	<i>On premises</i>	\$ 2,000.00	5	2	1. John Smith 2. Jacky Smith - associate to John 3. Stephanie Cox 4. Jack Andrews 5. Samuel Jones 6. Rebecca Jones - associate to Samuel 7. Amanda Burns	0	7	\$ 1,428.57	\$ 571.43	\$ -	N
<i>Example: Coffee</i>	05/06/2021	<i>Off premises</i>	\$ 39.50	4	0	1. Todd Smith 2. Craig Jackson 3. Stephanie Moss 4. Sarah Cooper			\$	\$	\$	
			\$						\$	\$	\$	
			\$						\$	\$	\$	
			\$						\$	\$	\$	

			\$ -						\$	\$	\$	
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* An associate is a relative such as a spouse or child

SCHEDULE I - OTHER FRINGE BENEFITS

For the period 1 April 2021 to 31 March 2022

Instructions:

For any other benefits provided that are not in the schedules listed, please contact us or provide details below

Date benefit provided	Name of employee or associate* receiving benefit	Description of benefit (good or services) provided to employee or his/her associate	Is the item installed in a vehicle owned by the employer or employee? (if applicable) Employer/employee	Is the item owned by the employer or employee? (if applicable) Employer/employee	GST incl amount paid by your organisation for the benefit or the lowest arm's length selling price \$	Business related % if applicable	Is the benefit provided identical or similar to what the business sells or provides? (Y/N)	Is benefit provided under a salary sacrifice arrangement (Y/N)**	If benefit provided under a salary sacrifice arrangement, notional or market value** \$	After-tax employee contribution amount \$
4/05/2021	J. Citizen	eTag	Employee	Employee		100%	N	N		\$ -
					\$ -					\$ -

*An associate is a relative such as a spouse or child

** Taxable value of benefit provided under a salary packaging arrangement is notional value or market value (unless salary packaging arrangement entered into before 22 October 2012 where transitional rules apply).