

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 ird.govt.nz/myIR

Notes

Pooled Alternate Rate that allows employers to calculate partially based on attributed benefits and partially based on non-attributed benefits. This method would use a flat rate of 49.25% for the non-attributed FBT with the intention that this would capture benefits for employees who earn under \$180,000. The partially attributed FBT would include all of the benefits for employees earning over \$180,000, and would only be required for quarter 4

Please use the Fringe benefit tax guide - IR409 to help you complete your return.

Taxable benefits provided during the period Copy the total taxable values from your Taxable value calculation sheet - IR429 to Box 3 . If there is no taxable value leave this box blank but still file this return.	3▶\$00
Fringe benefit tax calculation Enter the rate you are using 49.25% up to income year 31/03/2021 63.93% or tick the Pooled alternate rate or the Alternate rate box.	4 % Pooled alternate rate Alternate rate
Either multiply Box 3 by the rate used in Box 4, Or transfer the amount from Box A of your FBT alternate rate calculation sheet - IR418 or from your remuneration adjustment worksheet to Box 5 .	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 on or after 1 October 2010, multiply the value 3 and divide by 23 (value × 3 ÷ 23). Print this value in Box 6. 	6 ▶\$
Total to pay	
Add Box 5 and Box 6. Print your answer in Box 7 .	7 \$
OFFICE USE ONLY Signature	nformation given in this return is true and correct.
Correspondence indicator	/ / Date
Please make a copy of this return for your own records	
Inland Revenue Te Tari Taake	
Register for a myIR account to file your returns and make payments online	

FBT