Australian Government
Australian Taxation Office

Fringe benefits tax (FBT) return 2011
1 April 2010 to 31 March 2011

10670211

WHEN COMPLETING THIS RETURN

For help with completing this return refer to *Completing your 2011 fringe benefits tax return* (NAT 2376).

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box. `S M I T H   S T`
- Place `X` in all relevant boxes.
- Send your completed form and attachments to:
  Australian Taxation Office
  GPO Box 9845
  IN YOUR CAPITAL CITY.

Business details

1   Tax file number (TFN)

> We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN. However, quoting your TFN reduces the risk of administration errors that could delay the processing of this return. If you do not have a TFN, refer to *Completing your 2011 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

Family name

First given name   Other 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

Family name

First given name   Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

5   Postal address

Suburb/town/locality   State/territory   Postcode
                                        (Australia only)   (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 ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Family name

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First given name

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Other given name/s

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OR

NON-INDIVIDUAL (company, partnership, trust etc)

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PREVIOUS POSTAL ADDRESS

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Suburb/town/locality	State/territory	Postcode
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	(Australia only)	(Australia only)

Country if outside Australia

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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

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BUSINESS/TRADING ADDRESS

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Suburb/town/locality	State/territory	Postcode
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	(Australia only)	(Australia only)

Country if outside Australia

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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 ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Family name

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First given name

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Other given name/s

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OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

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IN-CONFIDENCE – when completed

9 Name of the person to contact

> Provide details below (if applicable) of the person we can contact, if needed, regarding the information in this return.

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

Family name
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First given name
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Other given name/s
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Daytime contact phone number
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Email address (please use BLOCK LETTERS)
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10 Number of employees receiving fringe benefits during the period 1 April 2010 to 31 March 2011
☐☐☐,☐☐☐

11 Hours taken to prepare and complete this form

> Refer to NAT 2376 for more information. Do not include tax agent's time.

☐☐☐ hours

12 Do you expect to lodge FBT return forms for future years?

No ☐ We will cancel your FBT registration and future instalments   Yes ☐

13 Provide your financial institution details to have your credit paid directly to you

If a credit is due to you provide the following details. It's faster and simpler to have your credit paid in this way.

> Refer to NAT 2376 for more information.

BSB number (must be six numbers) ☐☐☐☐☐☐   Account number ☐☐☐ ☐☐☐ ☐☐☐

Account name ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Return calculation details

> Refer to NAT 2376 for more information.

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount $ ☐☐☐,☐☐☐,☐☐☐·✗ × 2.0647 = $ ☐☐☐,☐☐☐,☐☐☐·✗ **A**

B Type 2 aggregate amount $ ☐☐☐,☐☐☐,☐☐☐·✗ × 1.8692 = $ ☐☐☐,☐☐☐,☐☐☐·✗ **B**

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

15 Fringe benefits taxable amount

(A + B) or C $ ☐☐☐,☐☐☐,☐☐☐·✗

16 Amount of tax payable (46.5% of item 15 amount)

> If you are not a rebatable employer, **go to item 19 Sub-total**.

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

17 Aggregate non-rebatable amount

> Refer to NAT 2376 for more information.

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

18 Amount of rebate: 48% of (item 16 amount less item 17 amount)

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

19 Sub-total (item 16 amount less item 18 amount)

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

20 Less instalment amounts reported on activity statements

> Refer to NAT 2376 for more information.

$ ☐☐☐,☐☐☐,☐☐☐·✗

21 Payment due > Send this amount with your payment slip

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

or

22 Credit due to you

$ ☐☐☐,☐☐☐,☐☐☐·☐☐

23 Details of fringe benefits provided

Type of benefits provided (1 April 2010 to 31 March 2011)		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					
Cars using the operating cost method	B					
Loans granted	C					
Debt waiver	D					
Expense payments	E					
Housing – units of accommodation provided	F					
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G					
Airline transport (airlines and travel agents only)	H					
Board	J					
Property	K					
Income tax exempt body – entertainment	L					
Other benefits (residual)	M					
Car parking	N					
Meal entertainment	P					

Declarations

⊖ Penalties may be imposed for giving false or misleading information.

Privacy

We are authorised by the *Fringe Benefits Tax Assessment Act 1986* and the *Taxation Administration Act 1953* to collect the information requested on this return. We need this information to help us to administer those laws. Some of the information collected will appear on the Australian Business Register. Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies authorised by law to receive it.

24 Tax agent's declaration

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

Name of tax agent

Tax agent registration number

Signature of tax agent*

Date
Day / Month / Year

* If the tax agent is a partnership or a company, this declaration must be signed by a person authorised by that partnership or company to sign on its behalf.

25 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.**