

Fringe Benefits Tax (FBT) 2017 Questionnaire

Including Motor Vehicle Odometer Reading Form

AT ANY TIME FROM 1 APRIL 2016 TO 31 MARCH 2017, DID YOU:

- make vehicles owned or leased by the business available to employees for private use
- provide loans at reduced interest rates to employees?
- forgiven or released any debts owed by employees?
- paid for, or reimbursed, any private expenses incurred by employees?
- provide a house or unit of accommodation to employees?
- provide employees with living-away-from-home (LAFH) allowances?
- provide entertainment by way of food, drink or recreation to employees (including any Christmas party)?
- provide any employees with a salary package (salary sacrifice) arrangement?
- provide any employees with goods at a lower price than they are normally sold to the public?
- business address or contact details changed?

If you ticked one or more of these questions then we will need to calculate any potential FBT liability, or to minimise it.

Please take the time to complete this checklist as it is a very important part of the FBT process. It helps you:

- Identify and provide the information we need to prepare your Fringe Benefits Tax Return
- Minimise the queries from us during the preparation of your Fringe Benefits Tax Return
- Ensure we can complete your Fringe Benefits Tax Return by the due date

Business Name:

Person to Contact with Queries:

Complete if any of your contact details have changed recently.

Business Address:

Postal Address:

Email:

Work:

Home Phone:

Mobile:

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QUESTIONNAIRE:

First Time Fringe Benefits Tax Returns	Yes	No	N/A
If we are preparing your FBT for the first time, please provide copies of your last FBT return lodged with the Australian Taxation Office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Computerised Accounts (Note: you do not need to fill this in if you are using XERO)	Yes	No	N/A
Please provide a copy of your computerised data file reconciled from 1 April 2016 to 31 March 2017 – the FBT year.			
Name of Program: (i.e. MYOB/QuickBooks)			
Version Number:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Username (if applicable):			
Password (if applicable):			
Motor Vehicle Benefits	Yes	No	N/A
Did you provide any motor vehicles to employees or associates (including directors), that were used for private use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If YES, please complete the attached Motor Vehicle Schedule and Odometer Readings Form			
Entertainment Benefits	Yes	No	N/A
Have you provided any form of entertainment to employees or associates/directors, such as restaurant meals, end of year parties, prizes, alcohol etc?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If YES, please complete the attached Entertainment Schedule; OR			
Please provide a print out from your computerised accounts with the following additional information noted:			
<ul style="list-style-type: none"> • Details of entertainment (e.g. meal, recreation activity) • Where entertainment was provided • Who entertainment was provided to (incl. all names of employees, spouses/family members and clients) • Number of people attended function • If a meal, was it during business travel? • If a meal, was it consumed on business premises? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Loan Benefits	Yes	No	N/A
<p>Please provide details of each loan or advance provided to an employee or associate throughout FBT year:</p> <ul style="list-style-type: none"> • Date loan commenced • Interest rate • Repayments made • Drawdowns made • Purpose of Loan • Who took out the loan? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debt Waiver Benefits	Yes	No	N/A
<p>Please provide details of each loan provided to an employee or associate that was waived throughout the FBT year: -</p> <ul style="list-style-type: none"> • Date loan commenced • Date and amount waived • Who took out the loan • How much was received by the employee in relation to the waiver? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Housing Benefits	Yes	No	N/A
<p>Please provide details of any LAFHA payments to any employees or associates above the market rate accommodation plus a food component over the statutory allowances (i.e. \$42/week for adults and \$21 for children under 12 years old):</p> <ul style="list-style-type: none"> • Employee's name and family • Amount of Accommodation Allowance Paid, and when • Market rate accommodation for the area • Total Food Allowance Paid • Other amounts paid as part of the LAFHA, including those paid by the employee • Agreement details • Has the LAFHA been in use for more than 12 months? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Board Benefits	Yes	No	N/A
<p>Please provide details of any board provided to employees or associates:</p> <ul style="list-style-type: none"> • Employee names • Number of days board provided • Number of meals provided • Any payments employees made towards board 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Car Park Benefits	Yes	No	N/A
<p>Please provide details of any car parking benefits (or facilities) provided to employees or associates (including directors):</p> <ul style="list-style-type: none"> • Employee name • Date and place vehicle parked • Nature of journey to and from car park (e.g. to and from work) • Hours parked • Collective days parked • Employee payments towards the parking 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Not required if your business income is less than \$10 million and the car park provided is not a commercial car park station</p>			
Airline Transport Benefits	Yes	No	N/A
<p>Please provide details of any free or discounted airline travel provided to employees or associates. Only applies to businesses in the Travel Industry</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Property Benefits	Yes	No	N/A
<p>Please provide details of any property provided to employees or associates free or at a discount price?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>If YES, please complete the attached Expense Benefits Schedule; OR</p> <p>Please provide a print out from your computerised accounts with the following additional information noted:</p> <ul style="list-style-type: none"> • Who received the benefit • Details of product, including type of property provided • Date benefit received • Business related % • Cost of Benefit (including GST) • If given under a salary sacrifice arrangement provide the market value and after-tax employee contribution amounts. 			
Other Benefits	Yes	No	N/A
<p>Please provide details of any other benefits provided to employees or associates outside the course of usual employment (e.g. payments of bills on their behalf)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Other Information – please list any other information that you believe may assist us

Please complete the Authorisation below as this allows us to contact necessary organisations, (eg. your bank or insurance company) to obtain information that is required to complete your Fringe Benefits Tax Returns.

AUTHORISATION

I/We authorise Keypoint Business Consultants Ltd to complete the preparation of Fringe Benefits Tax Returns for me/us for the 2017 FBT year. I/We understand that the preparation is based on the financial information supplied by me/us and does not involve the verification of that information. I/We do not require Keypoint Business Consultants Pty Ltd to carry out an audit or a review assignment on the information provided.

I/we authorise Keypoint Business Consultants Pty Ltd to obtain whatever information is required from third parties to complete the preparation of my/our Fringe Benefits Tax Returns.

CLIENT SIGNATURE

Name:

Date:

Motor Vehicle Schedule – 2017 FBT Year

	MOTOR VEHICLE 1	MOTOR VEHICLE 2	MOTOR VEHICLE 3	MOTOR VEHICLE 4
Name of Employee				
Vehicle Description (make, model and rego)				
If vehicle purchased through year: -				
• Date purchased				
• Purchase Price (inc. GST) <i>(provide a copy of tax invoice)</i>				
• Method of purchase <i>hire purchase, lease, cash (provide a copy of the contract if a lease, HP or Chattel Mortgage)</i>				
If vehicle sold through year: -				
• Date sold				
• Sale Price (inc. GST) <i>(please enclose a copy of the invoice or trading in document)</i>				
Odometer Reading as at 1 April 2016 <i>(when first used)</i>				
Odometer Reading as at 31 March 2017 <i>(when last used)</i>				
Business Use Percentage <i>as per log book</i>				
Days unavailable for use <i>repairs, overnight office parking overseas</i>				
Operating Expenses for period 1 April 2016 to 31 March 2017 (Including GST)*				
• Lease Payments <i>(excl. hire purchase or loan repayments)</i>				
• Fuel and Oil Costs				
• Repairs and Maintenance				
• Registration				
• Insurance				
• Other Expenses (aircon, stereos etc)				
Please provide details of expenses paid personally by employee/director.				
Are the expenses incurred by the employee/director personally included in the above operating costs listing? (Yes/No)				

***no need to complete operating expenses if you are providing computerised accounting records that include all vehicle costs and clearly show what they relate to**

