Open here

Tear here

Inland Revenue
Te Tari Taake

*IR420

Fringe benefit tax quarterly return

IR 420
January 2008

Please use the *FBT guide (IR 409)* to help you complete your return, or call us on 0800 377 772.

IRD number
1

Quarter ended
2

This return and any payment are due

You can file your return online at **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)*.

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.

3 $ .00

B Complete this section for Quarters 1, 2 and 3 – do not complete this section for Quarter 4

- Tick the fringe benefit tax rate you are using in **Box 4**
- Multiply Box 3 by **either** 0.64 (64%) **or** 0.49 (49%)
- Print your answer in **Box 6**

4 ☐ 64% ☐ 49%

C Complete this section for Quarter 4 only – see the *FBT return guide (IR 425)* for help

- Tick the fringe benefit tax rate option you are using in **Box 5** (the 49% rate can't be used in this quarter)
- **Either** multiply Box 3 by **0.64 (64%)** and print your answer in **Box 6**
- **Or** transfer the amount from Box C of your *Multi-rate calculation sheet (IR 417)* or, from your remuneration adjustment worksheet, to **Box 6**.

5 ☐ 64% ☐ multi-rate

D Fringe benefit tax to pay or refund

6 $.

(Tick one) **FBT to pay** ☐ **FBT refund** ☐

GST payable on fringe benefits

Value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST) divided by nine. See page 49 in the *FBT guide (IR 409)*.

7 $.

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.

- If Box 7 is greater than Box 6, show your tax to pay in Box 8.
- If Box 7 is less than Box 6, show your refund in Box 8.

8 $.

(Tick one) **Tax to pay** ☐ **Refund** ☐

OFFICE USE ONLY
Operator code ☐ Corresp. indicator ☐
Payment attached Y 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

Inland Revenue
Te Tari Taake

Payment slip

FBT 400

IRD number

Quarter ended

This return and any payment are due

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

Use the envelope supplied to post the top copy of both your return and payment slip and any cheque payment. **Keep the bottom copy for your records.**

Amount of payment 9 $.

RESET form

Inland Revenue
Te Tari Taake

Fringe benefit tax quarterly return

IR 420
January 2008

Please use the *FBT guide (IR 409)* to help you complete your return, or call us on 0800 377 772.

You can file this return online at **www.ird.govt.nz** > Get it done online

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)*.

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.

3 $ .00

B Complete this section for Quarters 1, 2 and 3 – do not complete this section for Quarter 4

- Tick the fringe benefit tax rate you are using in **Box 4**
- Multiply Box 3 by **either** 0.64 (64%) **or** 0.49 (49%)
- Print your answer in **Box 6**

4 ☐ 64% ☐ 49%

C Complete this section for Quarter 4 only – see the *FBT return guide (IR 425)* for help

- Tick the fringe benefit tax rate option you are using in **Box 5** (the 49% rate can't be used in this quarter)
- **Either** multiply Box 3 by **0.64 (64%)** and print your answer in **Box 6**
- **Or** transfer the amount from Box C of your *Multi-rate calculation sheet (IR 417)* or, from your remuneration adjustment worksheet, to **Box 6**.

5 ☐ 64% ☐ multi-rate

D Fringe benefit tax to pay or refund

6 $.

(Tick one) **FBT to pay** ☐ **FBT refund** ☐

GST payable on fringe benefits

Value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST) divided by nine. See page 49 in the *FBT guide (IR 409)*.

7 $.

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.

- If Box 7 is greater than Box 6, show your tax to pay in Box 8.
- If Box 7 is less than Box 6, show your refund in Box 8.

8 $.

(Tick one) **Tax to pay** ☐ **Refund** ☐

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

Inland Revenue
Te Tari Taake

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

Use the envelope supplied to post the top copy of both your return and payment slip and any cheque payment. **Keep the bottom copy for your records.**

Amount of payment 9 $.