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Inland Revenue
Te Tari Taake

*IR420

Fringe benefit tax quarterly return

IR 420
April 2009

Name and address

IRD number 1

Quarter ended 2

This return and any payment are due

You can file your return online at **www.ird.govt.nz**

Income Tax Act 2007

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)* or call us on 0800 377 772)

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

Enter either 64% (for periods prior to 31/03/2009) or 61% (for periods after 01/04/2009) or tick 49%.

4 % ☐ 49%

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

Enter single rate (64% or 61%) or tick alternate rate (the 49% rate can't be used in this quarter).

5 % ☐ Alternate rate (formerly multi-rate)

D Fringe benefit tax to pay or refund

- For Quarters 1, 2 and 3 multiply Box 3 by Box 4 and print your amount in Box 6.
- For Quarter 4 multiply Box 3 by Box 5 or transfer amount from Box C of the IR 417 (or your remuneration adjustment worksheet) to Box 6.

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

Name and address

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

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IR 420
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