2026 Fringe Benefits Tax (FBT) Questionnaire

BUSINESS NAME: _____

At any time from 1st April 2025 to 31st March 2026**, did you:**

- have vehicles owned/leased by the business available to employees/associates for private use?
- provide car parking benefits to employees?
- provide loans at a reduced interest rate to employees/associates?
- forgive or release any debts owned by employees/associates?
- pay for/reimburse any private expenses incurred by employees/associates?
- provide a house/unit/accommodation to employees/associates?
- provide accommodation/reimburse living expenses to an employee living and working in a remote area?
- provide employees with living-away-from-home (LAFH) allowances or LAFH benefits?
- provide entertainment by way of food, drink, or recreation to employees (incl. Christmas party)?
- provide any employees with a salary package (salary sacrifice) arrangement?
- provide any employees/associates with goods at a lower price than they are sold to the public?
- financially assist an employee in relation to a relocation (permanent or temporary)?
- change your business address or contact details?

Please note an 'associate' is a relative of an employee, such as a spouse or child.

If you ticked one or more of the above questions, then we will need to calculate your potential FBT liability.

Please take the time to complete the below checklist to assist us in doing so accurately. If we are preparing this return for the first time, please provide a copy of your most recent FBT return lodged with the ATO.

ITEM	YES	NO	N/A
Motor vehicle benefits Did you provide any motor vehicles to employees or associates (including directors) that were used for private use? **If yes,** provide the MV details and logbook.			
Entertainment benefits Have you provided any form of entertainment to employees or associates (including directors) such as restaurant meals, end of year parties, prizes, alcohol, etc? **If yes,** provide the following information: • Type of entertainment (eg. meal) • Where the entertainment was provided • Who it was provided to • Number of people who attended the function • If a meal: was it during overnight business travel? Or, was it consumed on business premises?			
Board benefits Please provide details of any board provided to employees or associates: • Employee(s) this relates to • Number of days board provided • Number of meals provided to adults, and children • Payments made towards the board by the employee(s)			

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ITEM	YES	NO	N/A
Loan benefits Please provide details of each loan or advance provided to an employee or associate throughout the FBT year, including: • Date loan commenced • Amount of loan • Interest rate • Repayments made • Drawdowns made • Purpose of the loan • Who took out the loan			
Debt waiver benefits Please provide details of each loan/debt owing by an employee or associate, that was waived in the FBT year: • Date loan commenced • Date and amount waived • Who took out the loan • How much was received by employee in relation to the waiver? • What efforts were made to recover the debt?			
Living Away From Home (LAFH) benefits Please provide details of any LAFH benefits (accommodation and meals) provided to employees and their associates. LAFH benefits may have been provided by way of a tax-free allowance, reimbursement of an employee's LAFH expenses, or 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). Include: • Employee's name and family • Amount of accommodation allowance paid, and when • Market rate or accommodation for the area • Total food allowance paid • Other amounts paid as part of LAFH arrangement, including those paid for by the employee and reimbursed • Agreement details • Has the LAFH arrangement been in place for more than 12 months in the same location?			
Car park benefits: Provide details of car parking benefits/facilities provided to employees or associates (including directors): • Number of car spaces owned or leased • Name of employee(s) utilising this benefit • Date and place where vehicle(s) are parked • Nature of journey to/from carpark (eg. to & from home) • Are the parking space part of the business lease? • Is the employee usage most days, 1-2 days/wk or occasional use • Collective days parked for the FBT year • Employee payments towards parking ***Not required if your business income is less than $50 million and the car park provided is not a commercial car park station***			

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ITEM	YES	NO	N/A
Property benefits Provide details of any property provided to employees or associates for free or at a discounted price. Including: • Who received the benefit • Details of the product including type of property provided • Is the product usually sold in your business? • Date the benefit was received • Percentage of the benefit that was business related • Cost of the benefit (including GST) • If provided under a salary sacrifice arrangement, provide the market value and after-tax employee contribution amounts.			
Other benefits Provide details of any other benefits provided to employees or associates outside the course of usual employment (eg. payment of bills on their behalf)			

OTHER INFORMATION - *please provide any further information that may assist us below:*

AUTHORISATION

- I/We authorise Preston Corporate Accounting to prepare the Fringe Benefits Tax Return for _____for the 2026 FBT year.
- I/We understand that the preparation is based on the financial information supplied to Preston Corporate.
- I/We acknowledge that I/we have understood and answered each of the above questions correctly and completely. I/we also acknowledge that the employer may be liable for penalties for incomplete or inaccurate FBT returns.

_____ _____

Name: Name:

Date: Date: