HASHMICRO
THINK FORWARD

FBT Return Summary Template

FBT Compliance | Australia
hashmicro.com

Prepared By: [Name] FBT Year: [1 Apr – 31 Mar] Date: [DD/MM/YYYY]

1. BUSINESS / EMPLOYER DETAILS

Employer / Company Name	
ABN	
ACN (if applicable)	
Business Structure	Company / Partnership / Trust / Other
Registered Address	
FBT Year	1 April [YYYY] – 31 March [YYYY]
FBT Registration Date	
Employer Category	Regular Employer / Rebatable Employer (PBI) / Exempt Employer
Tax Agent Name	
Tax Agent Registration Number	
ATO Client Reference Number	
Method of Lodgement	Self-Lodged / Tax Agent / Online (ATO Portal)
Date Return Prepared	
Date Return Due	21 May [YYYY] (28 June [YYYY] if lodging via Tax Agent)

2. TAXABLE VALUE SUMMARY — BY BENEFIT TYPE

Benefit Category	Gross Taxable Value ($)	Employee Contributions ($)	Exempt / ODR Adjustments ($)	Net Taxable Value ($)	Type (1/2)	Gross-Up Rate	Grossed-Up Value ($)
Car Benefits	$	$	$	$	1	2.0647	$

Car Parking	$	$	$	$	1	2.0647	$
Meal Entertainment	$	$	$	$	2	1.8868	$
Living Away From Home (LAFHA)	$	$	$	$	1	2.0647	$
Expense Payment Benefits	$	$	$	$	1/2	varies	$
Housing Benefits	$	$	$	$	1	2.0647	$
Loan Benefits	$	$	$	$	2	1.8868	$
Property Benefits	$	$	$	$	1	2.0647	$
Residual Benefits	$	$	$	$	1/2	varies	$
Other Benefits	$	$	$	$	—	—	$
TOTAL	**$**	**$**	**$**	**$**			**$**

3. GROSS-UP CALCULATION SUMMARY

Calculation Item	Type 1 ($)	Type 2 ($)	Combined Total ($)	Notes
Net Taxable Value	$	$	$	After all adjustments
Gross-Up Rate	2.0647	1.8868	—	Current FBT year rates
Grossed-Up Taxable Value (Net TV × Rate)	$	$	$	
FBT Rate	47%	47%	47%	
FBT Payable (Grossed-Up Value × 47%)	$	$	$	Sum Types 1 & 2
FBT PAYABLE BEFORE REBATE	**$**	**$**	**$**	

4. ADJUSTMENTS & REDUCTIONS

Adjustment Item	Amount ($)	Basis / Reference	Approved (Y/N)
Total Employee Contributions	($)	Reduces taxable value — not FBT directly	Y / N

FBT Rebate — Rebatable Employers (PBIs)	*($)*	*47% rebate on FBT — subject to capping*	*Y / N*
Rebate Cap Amount	*$*	*ATO-determined annual cap for PBIs*	
Exempt Benefits — Minor / s.58 Exemptions	*($)*	*Benefits under $300 / work-related items*	*Y / N*
Otherwise Deductible Rule (ODR) Adjustments	*($)*	*Business use portion of expense benefits*	*Y / N*
In-House Benefit Reductions (if applicable)	*($)*	*Reduced by employee contributions s.47*	*Y / N*
Other Adjustments	*($)*		*Y / N*
TOTAL ADJUSTMENTS	***($)***		

5. FBT INSTALMENT SUMMARY

Quarter	***Period***	***Instalment Due Date***	***Instalment Amount ($)***	***Date Paid***	***Payment Reference No.***	***Confirmed (Y/N)***
Q1	*April – June*	*28 July*	*$*			*Y / N*
Q2	*July – September*	*28 October*	*$*			*Y / N*
Q3	*October – December*	*28 February*	*$*			*Y / N*
Q4	*January – March*	*28 May*	*$*			*Y / N*
TOTAL INSTALMENTS PAID			***$***			

6. REPORTABLE FBT AMOUNTS (RFBT) — STP REPORTING

Employee ID	***Employee Name***	***Total Grossed-Up Taxable Value ($)***	***RFBT Threshold (> $2,000) — Y/N***	***RFBT Amount to Report ($)***	***Reported in STP (Y/N)***	***Date Reported***	***Notes***
		$	*Y / N*	*$*	*Y / N*		
		$	*Y / N*	*$*	*Y / N*		
		$	*Y / N*	*$*	*Y / N*		
		$	*Y / N*	*$*	*Y / N*		
		$	*Y / N*	*$*	*Y / N*		

	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
	$	Y / N	$	Y / N	
TOTAL RFBT REPORTED	**$**		**$**		

7. NET FBT RETURN SUMMARY

Return Line Item	Label on ATO Return	Amount (AUD)	Notes
FBT Payable Before Rebate	Item 19	$	From Section 3
Less: FBT Rebate (Rebatable Employers)	Item 20	($)	PBIs only — up to cap
FBT Payable After Rebate	Item 21	$	
Less: Instalment Credits for the Year	Item 22	($)	From Section 5 total
NET FBT PAYABLE / (REFUND)	**Item 23**	**$**	**Amount payable or refundable**
Total Grossed-Up Taxable Value (Type 1 + Type 2)	Item 24	$	For ATO reconciliation
Total Employee Contributions	Item 25	$	
Total RFBT Amount — All Employees	Item 26	$	Aggregate for STP

8. LODGEMENT & PAYMENT DETAILS

FBT Return Lodgement Due Date	21 May [YYYY] (28 June if via Tax Agent)
Actual Date Lodged	
Lodgement Confirmation / Receipt No.	
Net FBT Payable / (Refund)	$
Payment Method	BPAY / Direct Debit / EFT / Other

Payment Reference Number	
Date Payment Made	
Refund Expected (Y/N)	*Y / N*
Refund Received Date (if applicable)	
ATO Portal — Return Status	*Submitted / Processed / Assessment Issued / Payment Received*
Any ATO Correspondence Received	*Yes / No — Reference No.: ________________*

9. RECORD KEEPING & COMPLIANCE CHECKLIST

Compliance Item	***Done (Y/N)***	***Date***	***Responsible***	***Notes***
FBT benefit register complete and reviewed				
All benefit types identified and correctly categorised				
Taxable values computed using correct ATO method				
Employee contributions documented with receipts				
ODR and exemption adjustments supported by evidence				
Grossed-up values calculated with correct rates				
FBT instalments reconciled to return				
RFBT amounts reported in STP before 14 July				
FBT return lodged by due date				
FBT payment made by due date				
Records retained (FBT records — minimum 5 years)				
Car logbooks retained and valid (if applicable)				

LAFHA declarations held (if applicable)	
Any ATO audit / correspondence actioned	

10. AUTHORISATION & SIGN-OFF

Prepared By	*Finance Manager / CFO*	*Director / Public Officer*
Name: ____________________________	*Name:* ____________________________	*Name:* ____________________________
Signature: ________________________	*Signature:* ________________________	*Signature:* ________________________
Date: ____________________________	*Date:* ____________________________	*Date:* ____________________________