

**APPROVED FORMAT FOR FRINGE BENEFIT TAX
RECURRING EXPENSES PAYMENT FRINGE BENEFIT DECLARATION**

I, _____

(Full name of employee and employee number)

declare that _____

(show nature of benefit e.g. telephone rental and/or calls)

were provided to me by or on behalf of my employer during the period from _____ 20 _____ to _____ 20 _____

and the expenses were incurred by me for the following purpose(s)

(Please give sufficient information to demonstrate the extent to which the expenses were incurred by you for the purpose of earning your assessable income.)

I also declare that the percentage of those expenses incurred in earning my assessable income was _____ %.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to 5 years from the date of this declaration or until the stated percentage incurred in earning my assessable income decreases by more than 10 percentage points. This declaration will also be revoked if another recurring residual fringe benefit declaration is provided in respect of a subsequent identical benefit.

Name of employee _____

Signature _____

Date _____

Note:

- *Identical benefits are ones which are the same in all respects except for any differences that are minimal or insignificant, or that relate to the value of the benefits, or that relate to a change in the deductible proportion of 10 percentage points or less.*
- *Benefits may result in a reportable fringe benefit amount being reported on your payment summary.*