



# Income

12. Is the company a **non-resident entertainer, contractor** or a **specified agricultural/horticultural/viticultural company**?

No  Go to Question 13.

Yes  Print the total of any taxable income it received.

Total tax deducted

Total gross income

**12A** ▶ \$  ,  ,  .

**12B** ▶ \$  ,  ,  .

13. Did the company have any **New Zealand interest** paid or credited to it?

No  Go to Question 14.

Yes  Print the totals below. See page 12 of the guide.

Total RWT and/or NRWT

Total gross interest—if a loss, put a minus sign in the last box

**13A** ▶ \$  ,  ,  .

**13B** ▶ \$  ,  ,  .

14. Did the company receive any **New Zealand dividends**?

No  Go to Question 15.

Yes  Print the totals below. See page 14 of the guide.

Total dividend imputation credits

**14** ▶ \$  ,  ,  .

Total dividend RWT and FDP credits

Total gross dividends

**14A** ▶ \$  ,  ,  .

**14B** ▶ \$  ,  ,  .

15. Did the company receive any **taxable distributions from a Māori authority**?

No  Go to Question 16.

Yes  Print the totals below. See page 17 of the guide.

Total Māori authority credits

Total Māori authority distributions

**15A** ▶ \$  ,  ,  .

**15B** ▶ \$  ,  ,  .

16. Did the company receive any **income from a partnership, estate or trust**?

No  Go to Question 17.

Yes  Print the totals below. See page 18 of the guide.

Total partnership, estate or trust tax credits

Total partnership, estate or trust income—if a loss, put a minus sign in the last box

**16A** ▶ \$  ,  ,  .

**16B** ▶ \$  ,  ,  .

17. **Total tax credits** Add Boxes 12A, 13A, 14A, 15A and 16A. Print the total in Box 17A.

**17A** ▶ \$  ,  ,  .  **Don't include overseas tax paid here.**

18. Did the company receive any **income from overseas**?

No  Go to Question 19.

Yes  Print the totals below. See pages 19–22 of the guide.

Total overseas tax paid

Total overseas income—if a loss, put a minus sign in the last box

**18A** ▶ \$  ,  ,  .

**18B** ▶ \$  ,  ,  .

19. Did the company receive income from **business or rental activities**? (Do not include any income already shown at Questions 12 to 18.)

No  Go to Question 20.

Net profit or loss from business or rental - if a loss, put a minus sign in the last box

Yes  Print the net profit in Box 19B. See page 23 of the guide.

**19B** ▶ \$  ,  ,  .

20. Did the company pay **insurance premiums to any overseas insurer** not carrying out business in New Zealand?

No  Go to Question 21.

Yes  Print the totals below. See page 24 of the guide.

Total gross premium paid

Total taxable premium (10% of the difference between Boxes 20 and 20A)

**20** ▶ \$  ,  ,  .

**20B** ▶ \$  ,  ,  .

Total gross premium paid to Switzerland

**Copy the amount in Box 20B to Box 28.**

**20A** ▶ \$  ,  ,  .

21. Did the company receive any other income? This includes income from any taxable property sales/disposals not already included elsewhere in the return.

No  Go to Question 22.

Total other income—if a loss, put a minus sign in the last box

Yes  Attach a note showing the name of the payers and types of income. Print the total in Box 21B. See pages 25–28 of the guide.

**21B** ▶ \$  ,  ,  .

Residential land withholding tax (RLWT) Credit

**21BA** ▶ \$  ,  ,  .

Refer to the RLWT update on the notes page (IR4N)

# Income

<p><b>22. Total income or net loss before donations</b> Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19B and 21B. Print your answer in Box 22.</p>	<p>Total income before donations—if a loss, put a minus sign in the last box</p> <p><b>22</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p><b>23. Did the company make any donations to donee organisations?</b> No <input type="radio"/> Go to Question 24. Yes <input type="radio"/> Print the amount here. See page 28 of the guide.</p>	<p>Donations made</p> <p><b>23B</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> -</p>
<p><b>24. Total income or net loss</b> Subtract Box 23B from Box 22 and print your answer in Box 24.</p>	<p>Total income—if a loss, put a minus sign in the last box</p> <p><b>24</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p><b>25. Can the company claim net losses brought forward?</b> No <input type="radio"/> Go to Question 26. Yes <input type="radio"/> Print details here. See page 29 of the guide.</p>	<p>Amount brought forward</p> <p><b>25A</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> -</p> <p>Amount claimed this year</p> <p><b>25B</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> -</p>
<p><b>26. Total income after net losses brought forward</b> If you ticked “Yes” at Question 25, see page 30 of the guide. If you ticked “No”, copy the amount in Box 24 to Box 26.</p>	<p>Total income after net losses—if a loss, put a minus sign in the last box</p> <p><b>26</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p><b>27. Did the company have net losses and/or subvention payments to or from other companies?</b> No <input type="radio"/> Go to Question 28. Yes <input type="radio"/> Print the details here. See page 30 of the guide. <b>If the company received net losses or made a subvention payment, put a minus sign in the last box.</b></p>	<p>Net losses</p> <p><b>27</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p> <p>Subvention payments</p> <p><b>27A</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p><b>28. Taxable income or net loss to carry forward</b> Offset any amounts in Boxes 27 and 27A against the amount in Box 26. Print your answer in Box 28.</p>	<p>Taxable income or loss to carry forward—if a loss, put a minus sign in the last box</p> <p><b>28</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>

## Tax calculation

<p><b>29. Calculate the tax payable</b> Copy the total from Box 28 to Box 29A. This is your <b>taxable income</b>.</p>	<p><b>29A</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <b>0 0</b></p>
<p>Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 29B.</p>	<p><b>29B</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Overseas tax paid. Copy the amount from Box 18A to Box 29C.</p>	<p><b>29C</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Subtract Box 29C from Box 29B. If Box 29C is larger than Box 29B, print “0.00” in Box 29D.</p>	<p><b>29D</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Calculate the foreign investor tax credit. Print your answer in Box 29E. See page 31 of the guide.</p>	<p><b>29E</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Subtract Box 29E from Box 29D. Print your answer in Box 29F.</p>	<p><b>29F</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Copy the total imputation credits, if any, from Box 14 to Box 29G.</p>	<p><b>29G</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Subtract Box 29G from Box 29F. Print your answer in Box 29H. If Box 29G is larger than Box 29F, print “0.00” in Box 29H and see page 32 of the guide.</p>	<p><b>29H</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Copy the total tax credits from Box 17A to Box 29I.</p>	<p><b>29I</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Copy any RLWT credit from box 21BA to box 29IA.</p>	<p><b>29IA</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>Subtract Box 29I and box 29IA from Box 29H. Print your answer in Box 29J. This is the <b>residual income tax</b>.</p>	<p><b>29J</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>If the total of Box 29I and 29IA is larger than Box 29H, the difference is a credit. If Box 29H is larger than the total of Box 29I and Box 29IA, the difference is a debit.</p>	<p>(Tick one) Credit <input type="radio"/> Debit <input type="radio"/></p>
<p>Print any 2017 provisional tax paid in Box 29K.</p>	<p><b>29K</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>If Box 29J is a credit, add Box 29J and Box 29K. Print your answer in Box 29L. This is the refund.</p>	<p><b>29L</b> \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/></p>
<p>If Box 29J is a debit, subtract Box 29K from Box 29J. This is the tax to pay. If Box 29K is larger than Box 29J, the difference is the refund.</p>	<p>(Tick one) Refund <input type="radio"/> Tax to pay <input type="radio"/></p>



39. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), or loans from the company. Please show the shareholder's, director's or relative's IRD number for amounts in Boxes 39B to 39D, and the associated company's IRD number for Boxes 39E and 39F separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 39E and 39F.

See page 45 of the guide. If you need more space use the enclosed IR45. Remuneration is liable for ACC levies.

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	<b>39D</b> ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	<b>39E</b> ▶ Loss offsets (put a minus sign in the last box to show losses <b>claimed</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>
			<b>39F</b> ▶ Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	<b>39D</b> ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	<b>39E</b> ▶ Loss offsets (put a minus sign in the last box to show losses <b>claimed</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>
			<b>39F</b> ▶ Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	<b>39D</b> ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	<b>39E</b> ▶ Loss offsets (put a minus sign in the last box to show losses <b>claimed</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>
			<b>39F</b> ▶ Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	<b>39D</b> ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	<b>39E</b> ▶ Loss offsets (put a minus sign in the last box to show losses <b>claimed</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>
			<b>39F</b> ▶ Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> ) \$ <input style="width: 80%; height: 20px;" type="text"/>

# Annual imputation return

Complete for the tax year 1 April 2016 to 31 March 2017, regardless of your balance date.

40. Print the opening balance at 1 April 2016 in Box 40.

See page 46 of the guide.

40 ▶ \$  ,  ,  .  
 (Tick one) Credit  Debit

41. Credits—see page 47 of the guide.

**Payments** Income tax paid for 1989 and subsequent years:

FDP paid

RWT on interest received

**Imputation** Imputation and FDP credits attached to dividends received.

If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 48 of the guide.

**Other** (please specify)

41A ▶ \$  ,  ,  .  
 41B ▶ \$  ,  ,  .  
 41C ▶ \$  ,  ,  .  
 41D ▶ \$  ,  ,  .  
 41E ▶ \$  ,  ,  .

Add Boxes 41A, 41B, 41C, 41D and 41E. Print the total in Box 41F.  
 This is the **total credits**.

41F \$  ,  ,  .

42. Debits—see page 49 of the guide.

**Refunds** Income tax refunded for 1989 and subsequent years

FDP refunds

**Imputation**

Imputation credits attached to dividends paid.

**Other**—include change of shareholding adjustment (please specify).

42A ▶ \$  ,  ,  .  
 42B ▶ \$  ,  ,  .  
 42C ▶ \$  ,  ,  .  
 42D ▶ \$  ,  ,  .

Add Boxes 42A, 42B, 42C and 42D. Print the total in Box 42E.  
 This is the **total debits**.

42E \$  ,  ,  .

43. Closing balance at 31 March 2017

If Box 40 is a credit, add Box 40 and Box 41F and subtract Box 42E.

If Box 42E is less than the total of Box 40 and Box 41F, Box 43 is a credit.

If Box 40 is a debit, add Box 40 and Box 42E and subtract Box 41F.

If Box 41F is less than the total of Box 40 and Box 42E, Box 43 is a debit.

**Adjustments to reduce further income tax payable.**

See page 50 of the guide.

**Further income tax payable.** Subtract Box 43A from Box 43.

Print your answer in Box 43B.

43 ▶ \$  ,  ,  .  
 (Tick one) Credit  Debit

43A ▶ \$  ,  ,  .  
 43B ▶ \$  ,  ,  .

44. Imputation penalty tax—see page 51 of the guide.

This is the total payable and is due by 20 June 2017.

44 \$  ,  ,  .  
 44A \$  ,  ,  .

## Notice of assessment and declaration

45. Please read and sign the following.

*The information that I have provided in this return is true and correct and represents my assessment for the year ended 31 March 2017. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration.*

Signature

/ /  
Date

**There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records.**

**Privacy:** To find out what may happen to the information you provide on this form, see page 54 of the guide.

**Accident Compensation Act 2001:** To understand how the information provided on this form will be used for ACC purposes, see page 52 of the guide.

**Post the return to us in the envelope supplied, or send to:**

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

OFFICE  
USE  
ONLY

54 ▶  
54A ▶

Income tax  
Imputation

Operator  
code

Corresp.  
indicator

Payment  
attached

Return  
cat.

AI Yes

No

Scanner

Operator  
code

Corresp.  
indicator

Payment  
attached

Return  
cat.

Scanner