“Help” information for completing the detailed statement

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/

Contents

Avoid common errors when claiming

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/common-errors/

Here are the most common types of errors customers make when claiming the R&D tax credit:

- Submitting an incomplete claim
- Misinterpreting the eligibility criteria
- Not answering the questions asked on the detailed statement.

1. Submitting an incomplete claim

Example	What you need to know
Not including the amount of R&D tax credit claimed on an income tax return.	Your claim for the R&D tax credit is not valid unless you submit both of the following: 1. an income tax return which includes the amount of R&D tax credit being claimed 2. a detailed statement to support your claim. If you don’t put the amount of R&D tax credit you’re claiming on your income tax return, you may have to initiate a formal disputes process with Inland Revenue to right the situation.

2. Misinterpreting the eligibility criteria

Example	What you need to know
Not applying the legislated definition to terms such as R&D when reading eligibility criteria.	Terms that are legally defined: Research and development, internal software development group, systematic investigative and experimental (SIE) activities, technological uncertainty, novelty. Common misinterpretations are: • mistaking “novel worldwide” to mean “novel in Australia and/or New Zealand'” • assuming that development to “tweak” existing patents or products is sufficiently novel to qualify for the credit.

3. Not answering the questions asked on the detailed statement

Example	What you need to know
Answering questions incorrectly in the Activity details section, due to: • misunderstanding the questions • providing the wrong	**Important:** We strongly suggest you refer to the Online forms Help information (?) when preparing to answer these questions. **Note** • This form has been designed to collect highly specialised

Example	What you need to know
information • providing insufficient information	information and referring to Online forms Help information (?) is often the only way you'll know you have to give this to us. • An incorrect or incomplete detailed statement may delay the processing of your return. We are legally bound to treat the information you send us in strictest confidence.
Selecting the "detailed statement is in support of a reassessment" in error.	A detailed statement is only in support of a request for reassessment if you are initiating a dispute about your income tax return.
Not referring to Online forms Help information (?) when completing the detailed statement.	This form asks for highly specialised information and referring to the Help is often the only way you will know you have to give this to us. • An incorrect or incomplete detailed statement may delay the processing of your return..

Workspace screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/workspace/

Introduction to the R&D tax credit detailed statement

To claim an R&D tax credit, you must enter the total amount that you are claiming on your income tax return. You must then give the details of your claim, by completing an R&D tax credit detailed statement, and submitting to Inland Revenue no later than 30 days after the due date for your income tax return.

The detailed statement includes information on one or more projects with eligible activity and eligible expenditure.

The detailed statement (DS):

There are ten screens that form part of, or are associated with, the detailed statement. Each screen requires or provides different information, as shown below:

Screen name	Screen available to…	Features of the screen
Workspace	Everyone	Provides access to all information about your claims Enables you to add, edit and withdraw a DS
DS Summary *	Everyone	Provides an overview of the status of your DS Provides access to sections of the DS Allows you to upload financial details
Claimant details *	Everyone	Allows you to enter details about your business

Screen name	Screen available to…	Features of the screen
R&D activity details *	Everyone	Allows you to enter information about your expenditure on eligible activities
R&D financial details *	Everyone	Allows you to enter financial details about your project(s)
Consolidated project details *	Only those who are claiming for more than 15 projects	Allows you to consolidate some projects, and enter financial details about these
Allocation details *	Only partnerships or ISDGs	Allows you to enter details about how the credit is to be allocated between the members of the internal software development group (ISDG) or partnership
DS Declaration *	Everyone	Allows you to review the information you have entered, before you submit the DS
Receipt	Everyone	Once you have submitted your DS, this screen confirms that it has been received by IR’s systems
Withdrawal Acknowledgement	Only those who withdraw their DS after submission	Acknowledges that the status of the DS has been changed to withdrawn, and it won’t be processed.

* forms part of the detailed statement

Note: You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.

What you’ll need

Have the following information ready to help you complete your detailed statement:

- claimant details for the claimant who is to be granted the credit
- the contact person for the claim
- details of how much credit is to be allocated to each member of any internal software development groups (ISDGs) and/or partnerships (if applicable)
- details of the projects for which you are claiming credit for expenditure, including:
  - information about the eligibility of the projects
  - written descriptions of eligible project activities
  - financial breakdowns of eligible expenditure
  - financial information about internal software development, overseas R&D and government and local authority grants, if applicable.

About the workspace

The workspace gives you access to all information about claim(s) you administer for the R&D tax credit. Start from this screen when you need to perform functions such as creating or editing a detailed statement.

This screen displays when you click the ‘Research and Development (R&D) tax credit detailed statement’ link on the Inland Revenue Online Services Welcome page.

Throughout all detailed statement screens, fields marked * are mandatory. You will not be able to submit your detailed statement without answering these questions.

Note for tax agents

Tax agents can manage the detailed statements for all their clients from the Workspace screen.

Where you see the words ‘you’, ‘your business’, etc, in help text, read this as ‘your client’, ‘the business for which you are completing this detailed statement’, etc.

Using this screen

Create detailed statement

Use this section to create a new detailed statement for a specific IRD number.

Overview of Creating a detailed statement

To create a new blank detailed statement and enter the information, follow these broad steps:

1. **Tax agents only:** enter the IRD number of the business that is applying for the tax credit
   Note: if you are the customer applying for the tax credit, your IRD number will already be displayed

2. Click ‘Create detailed statement’.

Field: Claimant / IRD number*

Enter the IRD number of the business that is claiming the R&D tax credit (you entered this when you created the detailed statement).

This field is only editable if you are a tax agent.

Button: Create detailed statement

Click “Create detailed statement” to create a new detailed statement.

Note: You can only submit a detailed statement in support of a request for reassessment of your income tax position if you have not already submitted a detailed statement. If you have already submitted a detailed statement, you must include your changes in your notice of proposed adjustment (NOPA).

Detailed statements and receipts

Use this section of the screen to work with detailed statements that already exist.

The detailed statements table displays information about:

- detailed statements that you have submitted
- unsubmitted detailed statements that you are working on, and
- receipts from the system confirming you have submitted a detailed statement.

You cannot change any of the information directly from this table. To make changes, you need to:

1. identify the detailed statement's current status, then
2. select the appropriate action option, by clicking on the document hyperlink or using the edit action facility.

You can only work on one unsubmitted detailed statement at a time.

Notes:

1. You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.
2. You can only submit a detailed statement in support of a request for reassessment of your income tax position if you have not already submitted a detailed statement. If you have already submitted a detailed statement, you must include your changes in your notice of proposed adjustment (NOPA).

Column: Claimant / IRD number

This column displays the name and IRD number of the business claiming the tax credit, as it was auto-populated or entered when the detailed statement was created.

Column: Document Type

This column shows the type(s) of the record(s) listed. The three possible document types are:

Document type	Explanation
detailed statement	You have created a detailed statement
receipt	You have submitted a detailed statements and it has been received by Inland Revenue
withdrawal acknowledgement	You have submitted a detailed statement, and later withdrawn it

Items in this column are hyperlinked to the relevant detailed statement, receipt or withdrawal acknowledgement.

Column: Return period

This field is not editable. Detailed statements may only be submitted for the 2008-09 return period.

Column: Status and date

This column shows the status of the records listed. There are three status types:

Document type	Status	Explanation
detailed statement	unsubmitted	You have created a detailed statement and are still editing it. You have not yet submitted it to Inland Revenue.
	received	• You have submitted a detailed statement, and it has been received by Inland Revenue.

Document type	Status	Explanation
		• You can still withdraw it until the status changes to ‘filed’ at 11am on the next business day.
	filed	• You have submitted a detailed statement, and it has been received by Inland Revenue. • You can no longer withdraw it. It is being actioned by Inland Revenue. If you wish to make further changes, you will need to contact us to discuss this, between the hours of 8.00 am and 4.30 pm, Monday to Friday, on: • 0800 399 001 from a land-line within New Zealand • 64 4 978 0843 from overseas • 04 978 0843 from a mobile phone, between the hours of 8.00 am and 4.30 pm, Monday to Friday, to discuss this.
receipt	(blank status)	• You have submitted a detailed statement, and it has been received by Inland Revenue. • Inland Revenue’s systems have confirmed that the detailed statement has been received.
withdrawal receipt	(blank status)	You have withdrawn a detailed statement that you previously submitted.

The date displayed is either:

- For detailed statements the date on which it was last saved, or
- For the receipt or withdrawal acknowledgements, the date when it was generated.

Column: Action

Select the relevant option from the drop-down list to perform on the detailed statement:

Version 3.0 – Document correct at 24/09/2009. If you are viewing this document more than 30 days after that date, please check online to see if a new version has been published.

Action	Available for…	Description
Edit	• unsubmitted detailed statements	Opens the selected detailed statement in the Detailed statement summary” screen, where you can continue working with the data.
View	• unsubmitted detailed statements • submitted detailed statements, with a status of ‘Received’ or ‘Filed’ • receipts • withdrawal acknowledgements	Opens the selected detailed statement in the Detailed statement summary” screen, in read-only mode.
Withdraw	• submitted detailed statements, with a status of ‘Received’	Changes the status of the detailed statement back to ‘unsubmitted’. You can now edit it as needed. **Important:** This action is only available before 11am on the first business day after you submitted the detailed statement. After that time, the status changes to ‘Filed’ and you can no longer withdraw it.
Delete	• unsubmitted detailed statements	Deletes the selected detailed statement.

To perform the selected action, click ‘Go’.

Multiple page navigation links

For example: “Previous | Page 1 – 2 – 3 | Next”

The detailed statement system displays a maximum of 20 entries per page. These links display if there are more than 20 entries in your list. Use these links to navigate to other pages in the list. The page number that you are currently viewing is displayed in bold.

Summary screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/summary/summary-part1/

About the Detailed statement summary screen

This screen:

- provides an overview of the current status of your detailed statement
- provides access to the sections within it
- gives you the option to upload project financial details from a completed upload template.

This screen displays if you choose to view, edit or complete a detailed statement.

Overview of how to use the Detailed statement

1. On the Detailed statement summary page:

   - complete the claimant details section, by clicking on the Claimant details link, and providing information as requested

   - complete the project details section by:

     - clicking on the Add project button and providing R&D activity details and R&D financial details, for each project, or

     - uploading financial details, if you have entered your financial data into the financial details upload template.
       Note: The option to upload financial details via the template is only available before you upload any projects.

   In some circumstances, for example if you are completing the detailed statement on behalf of an ISDG, or if the claimant's IRD number is that of a partnership, other screens may display. Enter details into these screens as requested.

2. Once all sections and projects have a status of Complete, send the Detailed statement to Inland Revenue.

You can edit each individual section of the detailed statement and save them as drafts as you go, without having to submit the detailed statement immediately. You can then come back later to edit the drafts, and complete and submit the detailed statement when you are ready.

When all of these screens have been completed, submit your DS to Inland Revenue.

Note for tax agents

You can manage the detailed statements for all your clients from the Workspace screen.

Where you see the words ‘you’, ‘your business’, etc, in help text, read this as ‘your client’, ‘the business for which you are completing this detailed statement’, etc.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save regularly

Note: Entering information into fields does not prevent a time out – you need to click Save.

Status of the Detailed Statement section

This section contains some links:

- Claimant details and statement type
- Project details
- Allocation details – only displays if the claimant is a partnership or Internal software development group (ISDG).

Each of these links leads to another section of the detailed statement, into which you can enter information.

This section also shows the status of information entered so far on the detailed statement. The icon to the left of each link, shows the status of that portion of the detailed statement. The possible statuses are as follows:

Status	Icon	Description
Not provided		You have not entered any information so far in this section.
Saved as draft		You have entered and saved some information in this section, but have not yet indicated it is complete.
Complete		• You have entered all the required information in this section and have indicated it is complete. • The system has validated the data, and the section is ready for you to submit your DS. **Note:** All sections must have their status at 'Complete' before you can submit the detailed statement. You can edit the DS multiple times before you submit it. When you have fully completed the DS, you will need to click on Complete declaration and send to submit it.

Claimant details link

The icon next to the Claimant details link shows the status of information entered so far on the Claimant details and statement type screen, which includes details about your business, contact person, and address.

To change the details on the Claimant details and statement type screen, click on the 'Claimant details' link.

Project details link

The icon next to the Project details link shows the status of information entered so far in the Project details portion of the Summary screen, which includes details about the project name, internal project code, and eligible expenditure. It also contains links to the R&D activity details screen and R&D financial details screen.

To edit the details or progress the status of information on the Project details section of the DS Summary screen, click on the 'Project details' link.

Allocation details link (only displays if the claimant is a partnership or ISDG)

The icon next to the Allocation details link shows the status of information entered so far in the Allocation details portion of the Summary screen. The Allocation details specify how the credit is to be allocated between the members of the internal software development group (ISDG) or partnership.

To change the details on the Allocation details screen, click on the ‘Allocation details’ link.

Project details section

The project details section of the DS summary screen displays differently, depending on whether or not you have entered information, and what that information is.

If you have not entered a project, the Project details section will display buttons that let you enter projects, either manually, or using the financial details template.

If you have entered a project, the Project details section displays fields that let you to add further projects, or edit or delete existing projects.

If you have not entered a project:

Adding projects

From this screen, you can add a project in two ways:

Method	How to start	Can be used…
Upload your financial details from your detailed statement financial details template, to pre-populate the financial details section	See using the detailed statement financial details template below	…only if no any projects have been entered
Add a new individual project and enter details manually	Click on ‘Add project’	… regardless of the number of projects, unless you consolidate projects

Link: Template instructions (optional)

Click ‘Template instructions’ to download instructions for the financial details template, and save the file to a selected directory on your local file system.

Link: Download the Excel template (optional)

Click ‘Download the Excel template’ to save the financial details template as an Excel file, to a selected directory in your local file system.
Note: To successfully upload your data directly into the online detailed statement, you must use Inland Revenue’s detailed statement financial details template.

Link: Download the CSV template (optional)

Click ‘Download the CSV template’ to save the financial details template as a CSV file, to a selected directory on your local file system.
Note: To successfully upload your data directly into the online detailed statement, you must use Inland Revenue’s detailed statement financial details template.

Field: Select file to be uploaded/Button: Browse

If you have decided to use the financial details template to upload the financial data to your detailed statement click ‘Browse’ to select the file where you have saved this data. The filename will display in the ‘Select file to be uploaded’ field.

Note: you must use the financial details template for this.

See Using financial details template for information on uploading your data.

Button: Upload

When you have selected the correct file, click ‘Upload’.

Button: Add project

Click on Add project to manually add an individual project to the detailed statement.

The R&D activity details screen will display.

Note:

- As you add and edit projects, the screen sorts them in order of decreasing value of eligible expenditure.
- Further information on how to perform these functions is given throughout this section.
- You can enter a draft detailed statement and go back to edit it later, if necessary.

If you have entered a project:

The detailed statement is made up of claimant details, and details of one or more projects with eligible R&D activity and expenditure. This section can be used to add and update records of specific projects involved in your R&D tax claim. You cannot enter project information directly onto this screen.

The Project details section of the DS summary screen provides a summary view of your projects, based on the information you enter on the R&D activity details and the R&D financial details screens.

The Project details section contains links to the R&D activity screen and the R&D financial details screen.

Version 3.0 – Document correct at 24/09/2009. If you are viewing this document more than 30 days after that date, please check online to see if a new version has been published.

Adding projects

Once you have added the first project, you can add additional projects in two ways:

Method	How to start	Can be used…
Add a new individual project and enter details manually	Click on 'Add project'	… regardless of the number of projects, unless you consolidate projects
Add a new consolidated project and enter consolidated details manually For more details see the Consolidated project details screen section.	Click on 'Add consolidated project' (this button only displays when exactly 15 projects have been added)	…only if exactly 15 projects have been entered

When you have added 15 projects, additional functionality becomes available, allowing you to consolidate any remaining projects. See Consolidating multiple projects for details.

Entering individual projects vs a consolidated project

When you enter an individual project, you must enter all the project activity details that relate to that specific project (see R&D activity details screen and R&D financial details screen).

When you enter a consolidated project, you aggregate all the R&D financial information for the group of projects (see R&D consolidated project details screen). Because the projects are grouped together, you are not required to enter detailed information about the activities for individual projects. However, you must retain this information, in case of audit.

When you have added exactly 15 projects, then additional functionality becomes available, allowing you to consolidate any remaining projects. See Consolidating multiple projects for details.

Button: Add project

This button displays if:

- you have not added a consolidated project, or
- you have added a consolidated project, and up to 14 individual projects.

Click on Add project to add an individual project to the detailed statement.

The R&D activity details screen will display.

Note: As you add and edit projects, the screen sorts them in order of decreasing value of eligible expenditure.

Button: Add consolidated project

This button only displays if there are exactly 15 individual projects entered and no consolidated project. As you add or delete projects, the button will display or disappear according to these criteria.

Version 3.0 – Document correct at 24/09/2009. If you are viewing this document more than 30 days after that date, please check online to see if a new version has been published.

Click “Add consolidated project” to add all your remaining projects together, as a combined group record. See Consolidating multiple projects.

Note: If you click the Add Consolidated project button, the Add project button will no longer display.

Table: Projects

This table displays once you have added an individual project to the detailed statement. It lists the individual projects you have added so far.

Column: Project no.

This column displays a system-generated number, which represents a count of the individual projects you have entered so far.

Column: Project name

This column displays the name you entered on the R&D activity details screen or the R&D financial details screen. Use the name that your business uses internally to refer to this project – or if you don’t have one, you can create a meaningful name. This information helps both you and us to distinguish between projects.

Column: Internal project code

This column displays the code you entered on the R&D activity details screen or the R&D financial details screen. Use the code that your business uses internally to refer to this project. If you don’t have one, create one.

Only one code can be entered per project, and each project must have a unique code.

Providing this information helps both you and us to distinguish between between projects with similar names or descriptions.

Column: Activity details and R&D Financial details

These columns display:

- a status icon, and
- an action link.

Status icons: R&D Activity details and R&D financial details columns

This column displays the status of the information you have entered so far for each individual project.

Status		Description
Not provided		You have not yet started entering the information required in this section.
Saved as draft		You have entered information in this section, but have not yet indicated it is complete.
Complete		• You have entered all the required information in this section, and have indicated that it is complete. • The system has validated the data, and the section is ready for you to submit your R&D detailed statement.

		Note: All projects must have the status of both their Activity details and Financial details at ‘Complete’ before you can submit the detailed statement. If you wish, you can edit the DS multiple times until the time that you submit it. When you have fully completed the DS, you will need to click on Finish and send to submit it.

Action links: R&D Activity details and R&D financial details columns

Action: View

This link displays when the screen is viewed in ‘View’ mode. Click the relevant link to view the details of that record.

Action: Add

This link displays when the status is ‘Not provided’. Click the relevant link to begin adding information in the R&D activity details screen or R&D financial details screen respectively.

Action: Edit

This link displays if the status displayed is ‘Saved’ or ‘Complete’. Click the relevant link to update the information in the R&D activity details screen or the R&D financial details screen.

Action: Delete

Click the link to delete this project entirely.

Column: Eligible expenditure

This column displays the total amount of eligible expenditure, based on the amounts you entered on the R&D financial details screen for each project.

Table: Consolidated project eligible expenditure

This table displays if you add a consolidated project to the detailed statement. Note that this information does not include project names, internal project codes, etc, because those are not required.

See Consolidating multiple projects for more details.

Column: Eligible expenditure

This column displays the total amount of eligible expenditure you have entered so far in consolidated project details, in the Consolidated project details screen.

Column: Consolidated project status

This column displays the status of the information you have entered so far for the consolidated project. The status types are the same as for individual projects.

Status		Description

Status		Description
Not provided		You have not yet started entering the information required in this section.
Saved as draft		You have entered information in this section, but have not yet indicated it is complete.
Complete		• You have entered all the required information in this section, and have indicated that it is complete. • The system has validated the data, and the section is ready for submit your R&D detailed statement. **Note:** You can edit the DS multiple times before you submit it. When you have fully completed the DS, you will need to click on Complete declaration and send to submit it.

Consolidating multiple projects

You may claim for any number of projects on your detailed statement.

If you have…	then you…
15 or fewer eligible projects	must enter all projects individually.
16 or more eligible projects	must first enter the 15 projects with the highest eligible expenditure amounts as individual projects. You then have a choice about how to enter the remaining projects into the detailed statement. You can either: • continue adding the remaining projects separately by clicking the 'Add project' button for each one, or • group all the remaining projects into one consolidated project by clicking the 'Add consolidated project' button. This means that, if there are 16 or more projects, the detailed statement you submit will contain either: • a list of projects, each recorded individually, or • 15 projects recorded individually, and one consolidated project.

Actions: Edit or Delete

Click the appropriate action link to add or edit information in the Consolidated project details screen, or to delete the consolidated project.

Allocation details section

This section only displays if you have indicated via the authenticated logon that you are part of a partnership or an internal software development group (ISDG). This section shows the status in the Allocation details screen, which covers how the tax credit will be allocated across your partnership or group.

To change the details on the Allocation details screen, click on the heading 'Allocation details'.

Version 3.0 – Document correct at 24/09/2009. If you are viewing this document more than 30 days after that date, please check online to see if a new version has been published.

Allocation details status

The allocation details section will show one of the following statuses:

Status		Description
Not provided		You have not entered any information so far in this section.
Saved as draft		You have entered some information in this section but have not yet indicated this is complete.
Complete		• You have entered all the required information in this section and have indicated it is complete. • The system has validated the data, and the section is ready for when you submit your R&D detailed statement. **Note:** All sections must have their status at 'Complete' before you can submit the detailed statement. If you wish, you can edit the detailed statement before you submit it.

Note: For more details about allocating the tax credit, see the Allocation details screen section.

Field: Total eligible expenditure

This field displays the total amount of eligible expenditure for all of the projects that you have entered (including the consolidated project, if you have entered one).

Field: Total R&D tax credit

This field displays the total R&D tax credit amount that you are eligible for, based on the total eligible expenditure amount displayed.

Multiple page navigation links

For example: "Previous | Page 1 – 2 – 3 | Next"

The detailed statement system displays a maximum of 20 entries per page. These page navigation links only display if there are more than 20 entries in your list. Use these links to navigate to other pages in the list.

The page number that you are currently viewing is displayed in bold.

Button: Return to Workspace

Use this button to return to the R&D tax credit Workspace screen.

Button: Complete declaration and send

You can only click this button if sections of this screen have a status of 'Complete'.

Click Complete declaration and send, to display the detailed statement Declaration screen, where you can view a summary of your completed detailed statement, and make the required declaration, before sending it to Inland Revenue.

Note: You must have entered at least one project in this section to be able to submit your detailed statement.

Field: Save printable version/Button: Download

To save an electronic copy of this declaration to a selected directory on your local file system, select either PDF, CSV or RTF format from the drop-down, and click Download.

Using the detailed statement financial details template help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/summary/upload-template/

Using financial details template to add a project

Follow these steps to add a project using the detailed statement financial details template.

1. Click the ‘Download the Excel template/CSV template’ link, and save the file to a selected directory in your local file system.
2. Enter your financial data into the detailed statement template, and save it.
   Note: Do not make changes to the template structure or fields, as this will interfere with uploading the data.
3. Return to the Detailed statement summary screen, and click Browse.
4. Select the template file you have completed and saved.
   Result: The filename displays in the ‘Select file to be uploaded’ field.
5. Click ‘Upload’.
   Result: The system uploads the selected file and populates the relevant fields of the R&D financial details screens with the data.

You can now edit the R&D financial details, complete the remaining questions on the Financial details screen and add the R&D activity details for the uploaded projects.

Important notes about uploading data

- The upload facility can upload only financial details. You still need to enter other information, such as contact details, manually.
- You can upload financial data only before you have added any projects.. Any additional projects you wish to include after the upload will need to be entered manually.
- If you add a new project, and later decide you want to use the template to add financial details, you will need to delete the project before you can use the upload function.
- Each upload template can only contain projects for one claimant
- Do not make changes to the template's structure, as this will prevent the data from uploading correctly
- List each project in a single row of the template. List the project with the greatest financial expenditure in row 1, and subsequent projects in order of decreasing expenditure
- Consolidating projects: If the total number of projects is greater than 16, you can consolidate the information for projects 16 and onwards. Enter the aggregated

totals for all consolidated projects in project row 16.
Important: If you are consolidating projects, columns 2 - 6 require different information. See the descriptions of the field attributes below

- All fields are mandatory for every project entered
- The attributes for each field are described below. Do not add extra formatting or use special characters. Incompatible entries will not be uploaded, and you will have to enter them manually into the detailed statement
- The Excel file must be saved in an xls format usable by Excel 97. Files saved for later versions, including Excel 2007 (xlsx) format, cannot be uploaded
  Note: To save in the correct file format:

  1. Select File
  2. Select Save as
  3. In the Save as type field, select "Microsoft Excel 97-[year] (*.xls)".

- Help for the detailed statement and more information about the R&D tax credit is available from www.ird.govt.nz/rd-tax-credit/.
  If you need more help, you can call the R&D tax credit team on 0800 399 001, between the hours of 8.00 am and 4.30 pm, Monday to Friday.

Version 3.0 – Document correct at 24/09/2009. If you are viewing this document more than 30 days after that date, please check online to see if a new version has been published.

Description of fields in the detailed statement financial details template

Field for CSV template only

CSV Column number	Content	Instructions	Example
1 (labelled ‘CSV upload [version number]’ in the template)	File identifier	• Repeat the text ‘CSV upload [version number]’ in this field for every row in the table	CSV upload 0.4

Section: Project details

Excel Column heading	CSV Column number	Instructions	Field attributes	Example
Project name	2	• If the project is a **consolidated project**, enter ‘Number of consolidated projects=’ followed by the number of projects being consolidated	• The maximum field length is 68 characters • Name may contain both numbers and letters	Name of research project, or Number of consolidated projects=56
Internal project code	3	• For a **consolidated project** row, enter ‘CONS’	• The maximum field length is 10 characters • Code may contain both numbers and letters	PNQ158, or CONS
Date eligible R&D started	4	• Note: If you open the CSV file in a spreadsheet program the formatting of this field may be automatically changed. If this occurs, ensure you change the cell's date format so that this entry is saved in the specified format • For a **consolidated project** row, enter ‘CONS’	• Use mm/yyyy format (if the project is NOT a consolidated project)	05/2008, or CONS

Excel Column heading	CSV Column number	Instructions	Field attributes	Example
Date eligible R&D expected to finish	5	• Note: If you open the CSV file in a spreadsheet program the formatting of this field may be automatically changed. If this occurs, ensure you change the cell's date format so that this entry is saved in the specified format • For a **consolidated project** row, enter ‘CONS’	• Use mm/yyyy format	05/2010, or CONS

Section: Financial details

Sub-section: Eligible expenditure

Excel Column heading	CSV Column number	Instructions	Field attributes	Example
Employee remuneration	6		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols. • The maximum field length is 14 characters	3001.04
Percentage of employee remuneration spent on eligible support activity	7	Select correct option from the drop-down menu	• Percentage range must be one of the following: 0, 1-10, 11-20, 21-30, 31-40, 41-50, 51-60, 61-70, 71-80, 81-90, 91-100 • Do not use ‘%’, ‘,’ or decimal places • The maximum field length is 6 characters	51-60
Training, recruitment, relocation and travel	8		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04
Depreciation loss	9		• Number must have two decimal places	3001.04

Excel Column heading	**CSV Column number**	**Instructions**	**Field attributes**	**Example**
			• Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	
Cost of materials incorporated into prototypes	10		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04
Overheads	11		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04
Consumables	12		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04
Net cost of items transformed	13		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04
Research contracts	14		• Number must have two decimal places • Do not use ‘$’ or ‘,’ symbols • The maximum field length is 14 characters	3001.04

Claimant details and statement type screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/claimant/

About the Claimant details and statement type screen

Use this screen to enter details about your business, your business contact person and your address.

Mandatory fields are marked with an asterisk (*).

This screen displays when you click 'Claimant details' link on the DS Summary screen.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save regularly.

Note: Entering information into fields does not prevent a time out – you need to click Save draft.

Alert: Warning – navigating away

This message displays if you attempted to navigate away from this screen without saving your information first. You must save first to avoid losing the information you have entered.

Claimant details section

Complete this section with information about the business or group of businesses claiming the tax credit, and the nature of the detailed statement.

Field: Claimant IRD number*

This field will pre-populate with your IRD number.

This field can only be edited by tax agents.

Note for tax agents

Enter the IRD number for the business whose name you entered in the 'Claimant name' field.

Note for internal software development groups (ISDGs)

If you are a member of an internal software development group, and are completing this detailed statement on behalf of the group, enter your own business IRD number here.

Field: Claimant name*

This field gives the name of the business or group of businesses claiming the R&D tax credit, based on the IRD number entered.

This field can only be edited by tax agents.

Note for tax agents

Enter the name of the business on whose behalf you are completing this detailed statement, and which is claiming the R&D tax credit. You must use the name that was associated with the IRD number in the 'IRD number' field when that IRD number was applied for.

Note for internal software development groups (ISDGs)

If you are a member of an internal software development group, and are completing this detailed statement on behalf of the group, enter your own business name here (unless you are a tax agent).

Fields: Business industry code (BIC)*

Click the "Find your BIC on the Business Industry description website" link beside the field, and browse to select the code that relates to your business. Once you have selected this, the relevant code will display in the 'Business industry (BIC) code' field.

Note: the BIC codes changed to 7-digit format, as from 1st April 2009. You may need to access the full list of BIC codes in order to select your code in the correct format.

You can view the full list of BIC descriptions and codes on the Business Industry Description and Code website, see www.businessdescription.co.nz/index.htm.

Selection: Claimant is an industry research co-operative (IRC)

Select Yes or No to indicate whether or not the business is an IRC.

Statement type section

Field: Return period

This field is not editable. Detailed statements may only be submitted for the 2008-09 return period.

Selection: Detailed statement includes expenditure incurred by a partnership (for at least one project)*

Select Yes or No to indicate whether or not your detailed statement includes any R&D eligible expenditure by a partnership. It doesn't matter whether this expenditure is on only one project or many projects - you should still click on the Yes button. This will ensure that you will be asked a range of questions about these partnerships elsewhere on the detailed statement, including how any tax credit is to be allocated across the eligible partners.

Selection: Detailed statement is on behalf of an internal software development group*

Select the Yes or No to indicate whether or not you are compiling this detailed statement on behalf of an internal software development group. This will ensure that you are asked a range of questions about the internal software development group elsewhere in the detailed statement, including how any tax credit is to be allocated across members of the group.

Selection: Detailed statement supports a request for reassessment of an income tax return*

Select yes if **both** of the following apply:

- you have already filed your income tax return for the period, **and**
- you want to change the amount of R&D tax credit you claimed on the income tax return.

If this is the case, you will need to submit a notice of proposed adjustment (NOPA) to initiate the standard process for disputing an assessment of an income tax return.Contact person section

Complete this section with details of your business's contact person for queries about the detailed statement.

Field: Contact name*

Enter the name of the business's contact person for this detailed statement – for example, this may be you, a tax agent, or the person heading up the research and development.

Field: Position title*

Enter the position title of the contact person. This helps us to find the correct person to talk to if the previous contact person has left the business.

Field: Telephone number*

Enter the contact person's telephone number. This could be a landline or a mobile.

Field: Postal address*

Enter the contact person's postal address at the business. Include floor, building, street number and street name information

Field: Town/City*

Enter the contact person's town or city.

Field: Postcode*

Enter the postcode for the contact person. If the postcode is not known click the "Find your postcode on the NZ Post website" link to use the NZ Post postcode finder (see www.nzpost.co.nz/Cultures/en-NZ/OnlineTools/PostCodeFinder/) and enter the postcode into the field manually.

Button: Cancel

Click the Cancel button to return to the Detailed statement summary screen without saving the changes you have made since you last saved.

Button: Save draft

Click Save draft to save the information as it is shown, but without validating it. You can then continue working on this screen, or click Cancel to come back to the information later.

Note: You can complete each section of a detailed statement and save them as drafts as you go, without having to submit the detailed statement immediately. You can then come back later to edit the draft, and complete and submit it when you are ready.

Button: Finish

Click Finish to save and validate all the information on the screen.

What is validation?

Validation is a set of tests that the system uses to check that the information you have entered meets certain formatting rules, for example, that a field for entering your phone number only has numerals entered in it, etc.

If the validation finds that the information…	then…
meets the tests	• the Detailed statement summary screen displays • the Claimant details status on the detailed statement summary changes to Complete
fails some tests	• an error message displays listing the areas where you need to make changes or add more information • once you have addressed these areas, click Finish again to validate the updated information, or click Save draft and enter the details later.

Note: Having used the Finish button to validate your information, you can continue to edit your data. If you do, you will need to click on the Finish button again to validate your edits and additions.

Activity details screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/activity/

About the R&D activity details screen

Use this screen to enter or edit the activity details relating to the eligible R&D included in this project.

This screen displays when you click ‘Add project’ on the Project details section of the DS Summary screen.

Mandatory fields are marked with an asterisk (*).

Note for tax agents

Where you see the words ‘you’, ‘your business’, etc, in help text, read this as ‘your client’, ‘the business for which you are completing this detailed statement’, etc.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save regularly.

Note: Entering information into fields does not prevent a time out – you need to click Save.

Alert: Warning – navigating away

This message displays if you attempted to navigate away from this screen without saving your information first. You must save first to avoid losing the information you have entered.

R&D Activity details

In these fields, enter details that will help both you and us to distinguish between projects with similar names or descriptions.

Field: Project name*

This field is for the name that your business uses internally to refer to this project. Use the name that your business uses internally to refer to this project – or if you don't have one, you can create a meaningful name. This information helps both you and us to distinguish between projects.

Field: Internal project code*

This field displays the code that your business uses internally to refer to this project. Use the code that your business uses internally to refer to this project. If you don't have one, you can create one.

Only one code can be entered per project, and each project must have a unique code.

Providing this information helps both you and us to distinguish between projects with similar names or descriptions.

Field: ANZSRC*

From the drop-down menu, select the code and description that relate to your research

What is ANZSRC?

The Australia and New Zealand Standard Research Classification (ANZSRC) is a classification system owned and maintained by Statistics New Zealand in collaboration with the Australian Bureau of Statistics. It is made up of alpha-numeric codes and related text descriptions. These codes cover all possible research types, not all of which are eligible for the research and development (R&D) tax credit.

The ANZSRC can be found on the website of the Australian Bureau of Statistics (see www.abs.gov.au/ausstats).

Fields: Date eligible R&D started

Enter the date that your eligible R&D was started.

Note: The R&D tax credit is only available for the 2008-09 income year.

Fields: Date eligible R&D expected to finish

Enter the date that your eligible R&D finished, or is expected to finish. Try to be as accurate as possible.

Note: The R&D tax credit is only available for the 2008-09 income year.

Activity details

Field: What new knowledge, materials, products, devices, processes or services does the eligible R&D aim to produce?

Clearly describe the intended outcome of the eligible R&D.
What is the purpose or aim of the carrying out the eligible R&D?
What are you hoping to achieve?

For more information, see:

- definition of R&D activities
- key tests.

Note:

- Do not use special formatting (ie, tables, bullet points or tabs) or special characters (ie, macrons) in your answer because the page will not save.
- You can enter up to 5,000 characters. Users with javascript enabled will view a count of the number of remaining characters.

Field: What eligible R&D activities were undertaken to meet this objective?*

You must describe the research plan, outline, methodology or framework you used to develop your research, and clearly identify the R&D activities conducted within the 2008–09 income year.

When you describe the R&D activities, include details that support the eligibility of your claim. Make sure to include clear descriptions of your hypothesis (what you are trying to prove with your research, which is different from the intended research outcome), and any related experimentation conducted in the 2008–09 income year.

Notes:

- Do not use special formatting (ie, tables, bullet points or tabs) or special characters (ie, macrons) in your answer because the page will not save.
- You can enter up to 5,000 characters. Users with javascript enabled will view a count of the number of remaining characters..

Uncertainty and novelty activity details

Answer one of the two questions below.

Field: Part A: What is the scientific or technological uncertainty that the eligible R&D seeks to resolve?*

What is the problem that no-one knows how to solve, on a worldwide basis (the scientific and technological uncertainty)? If others have solved the problem but the answer is not accessible, you can still claim.

Provide information on the your background research on the problem and state why you are confident it qualifies as a scientific or technological uncertainty.

Notes:

- Scientific or technological uncertainty is when knowledge of whether a particular outcome is scientifically or technologically possible, or of how to achieve it in practice, is not publicly available or deducible by a competent professional working in the field
- Do not use special formatting (ie, tables, bullet points or tabs) or special characters (ie, macrons) in your answer because the page will not save.
- You can enter up to 5,000 characters. Users with javascript enabled will view a count of the number of remaining characters.

Field: Part B: What appreciable element of novelty does the eligible R&D contain?*

What is the new thinking or original idea (the appreciably novel element) in your R&D? How have you developed the technological frontier or used the technology in a way that is outside its previously known capabilities?

Provide information on the background research you have done on the novel element and what differentiates your proposal from similar products, processes or knowledge already available in a worldwide basis.

If more than one novel element was involved on this project please list them all.

Note:

- Do not use special formatting (ie, tables, bullet points or tabs) or special characters (ie, macrons) in your answer because the page will not save.
- You can enter up to 5,000 characters. Users with javascript enabled will view a count of the number of remaining characters..

Button: Cancel

Click the Cancel button to return to the Detailed statement summary screen without saving the changes you have made since you last saved.

Button: Save draft

Click Save draft to save the information as it is shown, but without validating it. You can then continue working on this screen, or click Cancel to come back to the information later.

Note: You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.

Button: Finish

Click Finish to save and validate all the information on the screen.

If the validation finds that the information…	then…
meets the tests	• the Detailed statement summary screen displays • the R&D activity details status, in the Project details section of the detailed statement summary screen, changes to Complete

fails some tests	• an error message displays listing the areas where you need to make changes or add more information • when you have addressed these areas, click Finish again to validate the updated information.

Note: Having used the Finish button to validate your information, you can continue to edit it, but you will need to press the Finish button again when you have finished your edits and additions.

Financial details screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/financial/

About the R&D financial details screen

Use this screen to enter the financial details relating to eligible expenditure on this project.

Mandatory fields are marked with an asterisk (*).

Note for tax agents

Where you see the words ‘you’, ‘your business’, etc, in help text, read this as ‘your client’, ‘the business for which you are completing this detailed statement’, etc.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save regularly.

Note: Entering information into fields does not prevent a time out – you need to click Save.

Alert: Warning – navigating away

This message displays if you attempted to navigate away from this screen without saving your information first. You must save first to avoid losing the information you have entered.

R&D financial details section

Complete this section to provide details of how you refer to this project.

Field: Project name

This field displays the name that your business uses internally to refer to this project. Use the name that your business uses internally to refer to this project – or if you don’t have one, you can create a meaningful name. This information helps both you and us to distinguish between projects..

This is the name you entered on the R&D activity details screen. If you change the project name here, the updated name will also display in the relevant field on the R&D activity details screen and the Detailed statement summary screen.

Field: Internal project code

This field displays the code your business uses internally to refer to this project. Use the code that your business uses internally to refer to this project. If you don't have one, you can create one.

Only one code can be entered per project, and each project must have a unique code.

Providing this information helps both you and us to distinguish between between projects with similar names or descriptions.

This is the code you entered on the R&D activity details screen. If you change the code here, the updated code will also display in the relevant field on the R&D activity details screen and the Detailed statement summary screen.

Eligible expenditure section

Complete this section with a breakdown of the eligible expenditure, separating this out by each expenditure type.

Field: Employee remuneration*

Enter the amount of employee remuneration that is eligible for R&D tax credit under this expenditure type, ie, for employees doing eligible R&D, on this project. Note that some remuneration *may* be eligible under the Overhead expenditure type.

If you are not claiming any expenditure in this section, you will need to select "0" in this field.

Field: Percentage of eligible employee remuneration spent on eligible support activity*

Select from the drop-down the relevant percentage range to indicate the estimated proportion of your eligible employee remuneration relating to support activities on this project.

Support activities are activities that are not themselves systematic, investigative or experimental activities (SIE) but which are essential to the SIE activities.

If you are not claiming any expenditure in this section, you will need to enter "0" in this field.

Field: Training, recruitment, relocation and travel*

Enter the amount of expenditure on training, recruitment, relocation and travel that is directly related to eligible activities, on this project.

If you are not claiming any expenditure in this section, you will need to enter "0" in this field.

Field: Depreciation loss*

Enter the amount of eligible depreciation loss relating to eligible activities that your business has incurred on this project.

If you are not claiming any expenditure in this section, enter "0" in this field.

Field: Cost of materials incorporated into prototypes

Enter the amount of eligible expenditure on the cost of materials that have been incorporated into prototypes on this project.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Overheads*

Enter the amount of eligible expenditure on overheads on this project.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Consumables*

Enter the amount of eligible expenditure on items consumed by eligible R&D on this project.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Net cost of items transformed*

Enter the amount of eligible expenditure on items processed or transformed by eligible R&D on this project.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Research contracts*

Enter the amount of eligible expenditure on contracts for eligible R&D activities with research providers (including listed research providers) on this project.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Note: Remember to identify which eligible R&D activities were contracted in the “Activities Details” section.

Field: Total eligible expenditure

This field displays the total amount of eligible expenditure that you have entered for all of the eligible expenditure types in this project.

Field: R&D tax credit

This field displays the total R&D tax credit amount you are eligible for, based on the total eligible expenditure amount displayed.

Internal Software Development Expenditure

Complete this section with details of expenditure on internal software development.

Field: Does the Total eligible expenditure above include expenditure on internal software development?

Click on the Yes or No button to indicate whether or not the expenditure entered into the Eligible expenditure type fields includes internal software development.

Field: If Yes, total internal software development expenditure.

Enter the total amount spent on this project on internal software development, ie, the sum of the eligible expenditure fields above.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Overseas expenditure

Complete this section with details of the eligible R&D expenditure that was conducted overseas, as outlined below.

Field: Does the total eligible expenditure above include overseas expenditure?*

Click on the Yes or No button to indicate whether or not the total eligible expenditure includes overseas expenditure.

Field: If yes, overseas expenditure.*

Enter the amount of eligible overseas expenditure that was incurred on this project.

Notes:

- Your overseas expenditure is limited to 10% of the amount of your project’s eligible expenditure in New Zealand.
- Remember to identify which eligible R&D activities were developed overseas in the “Activities Details” section.

Government grants

Complete this section with details of all government grants that relate to this project. R&D expenditure funded by government grants (including a local government grant) is not eligible for the R&D tax credit. However we require you to provide information about these grants.

Field: Did you or another party receive a government grant related to this project?*

Click on the Yes or No button to indicate whether or not a government grant (including a local government grant) was received for this project.

Field: If Yes, how much expenditure is ineligible because it is funded by a government grant?*

Enter the total amount of any of your expenditure on this project that has become ineligible for the R&D tax credit because of government funding you have received. You cannot receive both a government grant and the R&D tax credit for the same expenditure on R&D.

Note:

- You must manually deduct this amount from the total expenditure claimed, because it is not automatically deducted from the total claimed expenditure.
- Remember to identify which eligible R&D activities were funded by a grant in the "Activities Details" section.

Partnership details

Use this table to enter details of any partnership(s) of which you are a partner, that incurred eligible expenditure on this project.

This table only displays if you indicated on the Claimant details and statement type screen that one or more of your projects includes expenditure by a partnership.

Note: Partnerships filing the detailed statement on behalf of a partnership must file at an individual level. If they try to file at a partnership level they may not be able to complete the allocation details section.

Field: Partnership name

Enter the name of the partnership, as given by the partnership when it applied for its IRD number.

Note: this field will not display if you have chosen to create this detailed statement using a partnership's IRD number.

Field: Partnership IRD number

Enter the partnership's IRD number.

Button: Add partnership

Click Add to add a further row so you can enter details of another partnership that incurred expenditure on the project.

Link: Edit

Click Edit to change information in a partnership row within this section.

Link: Delete

Click Delete to remove a partnership row from this section.

Listed research provider details

If your eligible expenditure is less than the $20,000 across all projects and is only eligible because you have used a listed research provider (LRP), complete this section with the details of any LRPs you have used on this project.

You do not need to complete this section if:

- your business has only been eligible for part of the year and, using the pro rata rules, your annual eligible expenditure would be over $20,000
- you have eligible expenditure on projects performed by partnerships in which you are a partner, that enable you to meet the minimum threshold
- your eligible expenditure is more than $20,000 across all projects.

Field: Listed research provider name

Enter the name of the listed research provider (LRP) who provided the research services.

Field: Listed research provider GST number

Enter the listed research provider's GST number.

Field: Eligible expenditure amount

Enter the total amount of eligible expenditure for the services provided by this listed research provider on this project.

Field: Total expenditure on LRP services

This field displays the total eligible expenditure amounts entered for all listed research providers.

Button: Add listed research provider

Click Add listed research provider, to add a row so that you can enter details of another listed research provider.

Button: Delete

Click Delete to remove a listed research provider row from this section.

Button: Cancel

Click the Cancel button to return to the Detailed statement summary screen without saving the changes you have made since you last saved. If you have not saved so far, no information will be saved.

Button: Save draft

Click Save draft to save the information as it is shown, without validating it. You can then continue working on this screen, or click Cancel to exit the screen and come back to the information later.

Note: You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.

Button: Finish

Click Complete to save and validate all the information on the screen.

If the validation finds that the information…	then…
meets the tests	• the Detailed statement summary screen displays • the Financial details status in the Project details section of the detailed statement summary screen changes to Complete
fails some tests	• an error message displays listing the areas where you need to make changes or add

	more information • once you have addressed these areas, click Finish again to validate the updated information.

Note: Having used the Finish button to validate your information, you can continue to edit it, but you will need to click the Finish button again when you have finished your edits and additions.

Consolidated project details screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/consolidated/

About the Consolidated project details screen

Use this screen to enter financial details relating to your consolidated project' eligible expenditure, when you have more than 15 projects to enter, and chose on the Project details section of the DS summary screen to group the 16th and further projects into a single consolidated record. To complete this screen, you need to total the expenditure for each category of expenditure, for all your remaining projects.

Mandatory fields are marked with an asterisk (*).

Note for tax agents

Where you see the words 'you', 'your business', etc, in help text, read this as 'your client', 'the business for which you are completing this detailed statement', etc.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save draft regularly.

Alert: Warning – navigating away

This message displays if you attempted to navigate away from this screen without saving your information first. You must save first to avoid losing the information you have entered.

Number of consolidated projects section

Enter the number of projects included in this consolidated record.

Field: Number of consolidated projects*included on this statement*

Complete this section by entering the number of projects to be consolidated on the statement.

Note: The projects to be consolidated are those other than the 15 projects that have the most eligible expenditure. Enter this total.

Eligible expenditure section

Complete this section by providing a breakdown of the total eligible expenditure, separated out by expenditure type, for your 16th and further projects.

Field: Employee remuneration*

Enter the total employee remuneration that is eligible for R&D tax credit under this expenditure type, ie, for employees doing eligible R&D, for your 16th and further projects. Note that some remuneration *may* be eligible under the Overhead expenditure type.

If you are not claiming any expenditure in this section, you will need to enter “0” in this field.

Field: Percentage of employee remuneration spent on eligible support activity*

Select from the drop-down the relevant percentage range to indicate the estimated proportion of your eligible employee remuneration relating to support activities , for your 16th and further projects.

Support activities are activities that are not themselves systematic, investigative or experimental activities (SIE) but which are essential to the SIE activities.

If you are not claiming any expenditure in this section, you will need to select “0” in this field.

Field: Training, recruitment, relocation and travel*

Enter the amount of expenditure on training, recruitment, relocation and travel that is directly related to eligible activities, for your 16th and further projects.

If you are not claiming any expenditure in this section, you will need to enter “0” in this field.

Field: Depreciation loss*

Enter the amount of all eligible depreciation loss that your business has incurred relating to eligible activities, for your 16th and further projects.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Cost of materials incorporated into prototypes

Enter the amount of all eligible expenditure on materials that have been incorporated into prototypes, for your 16th and further projects.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Overheads*

Enter the amount of eligible expenditure on overheads, for your 16th and further projects.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Consumables*

Enter the amount of eligible expenditure on items consumed by eligible R&D, for your 16th and further projects .

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Net cost of items transformed*

Enter the amount of eligible expenditure on items processed or transformed by eligible R&D, for your 16th and further projects.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Research contracts*

Enter the amount of eligible expenditure on contracts for eligible R&D activities with research providers, including listed research providers, for your consolidated projects (ie, your 16th and further projects)

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Field: Total eligible expenditure

This field displays the total amount of eligible expenditure that you have entered, for your consolidated projects (ie, your 16th and further projects).

Field: R&D tax credit

This field displays the total R&D tax credit amount you are eligible for, based on the total eligible expenditure amount displayed.

Internal software development expenditure

Complete this section by providing a breakdown of the eligible expenditure on internal software development, for your 16th and further projects.

Field: Does the total eligible expenditure above include expenditure on internal software development?*

Click on the Yes or No button to indicate whether or not the eligible expenditure for your 16th and further projectsincludes internal software development.

Field: If Yes, total Internal software development expenditure.

Enter the total amount from the financial amounts above spent on internal software development on your 16th and further projects.

If you cannot claim any expenditure in this section, you will need to enter “0” in this field.

Overseas expenditure

Complete this section with details of the eligible R&D expenditure on your 16th and further projects, that was conducted overseas, as outlined below.

Field: Does the Total eligible expenditure above include overseas expenditure?*

Click on the Yes or No button to indicate whether or not the total eligible expenditure on your 16th and further projects, includes overseas expenditure.

Field: If yes, overseas expenditure.*

Enter the amount of eligible overseas expenditure, on your 16th and further projects, that was incurred on this project.

Note: Your overseas expenditure is limited to 10% of the amount of your eligible expenditure in New Zealand.

Government grants

Complete this section with details of all government grants that relate to your 16th and further projects. R&D funded by government grants (including local government grants) is not eligible for the R&D tax credit. However, we require you to provide information about these grants.

Field: Did you or another party receive a government grant related to this project? *

Click on the Yes or No button to indicate whether or not a government grant (including a local government grant) was received related to any of the projects in this consolidated project.

Field: If Yes, how much expenditure is ineligible because it is funded by a government grant?*

Enter the total amount of any expenditure on your 16th and further projects that has become ineligible for the R&D tax credit because of government funding you have received. You cannot receive both a government grant and the R&D tax credit for the same expenditure.

Partnership details

Use this table to enter details of any partnerships of which you are a partner that incurred eligible expenditure on any of these projects.

This table only displays if you indicated on the Claimant details and statement type screen that one or more of your projects includes expenditure by a partnership.

Field: Partnership name

Enter the name of the partnership, as given by the partnership when it applied for its IRD number.

Field: Partnership IRD number

Enter the partnership's IRD number.

Button: Add partnership

Click Add to add a further row so you can enter details of another partnership that incurred expenditure on one or more of these projects.

Button: Edit

Click Edit to make changes to a partnership row within this section.

Button: Delete

Click Delete to remove a partnership row from this section.

Button: Update totals

Click 'Update totals' to update the generated totals to reflect the information entered.

Button: Cancel

Click the Cancel button to return you to the Detailed statement summary screen without saving the changes you have made since you last saved. If you have not saved so far, no information will be saved.

Button: Save draft

Click Save draft to save the information as it is shown, but without validating it. You can then continue working on this screen, or click Cancel to come back to the information later.

Note: You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.

Button: Finish

Click Finish to save and validate all the information on the screen.

If the validation finds that the information…	then…
meets the tests	• the Detailed statement summary screen displays • the R&D financial details status in the Project details section of the detailed statement summary screen changes to Complete
fails some tests	• an error message displays listing the areas where you need to make changes or add more information • once you have addressed these areas, click Finish again to validate the updated information.

Note: Having used the Finish button to validate your information, you can continue to edit it, but you will need to click on the Finish button again when you have finished your edits and additions.

Allocation details screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/allocation/

About the Allocation details screen

Use this screen when you are completing a detailed statement on behalf of a partnership and/or internal software development group (ISDG), to allocate across its partners or group members the amount of R&D tax credit that each partner or group member is eligible for.

This screen only displays when:

- the Claimant IRD number relates to a partnership, and/or
- you have indicated on the Claimant details and statement type screen that you are completing this detailed statement on behalf of an ISDG.

Note: Partnerships filing the detailed statement on behalf of a partnership must file at an individual level. If they try to file at a partnership level they may not be able to complete the allocation details section.

To complete the allocation:

list the partners and/or group members to whom you are allocating a portion of the R&D tax credit

specify partners and/or group members' IRD number

provide IRD numbers for all partners and/or group members, and

specify what percentage of the credit to be allocated to each one.

The allocations must add up to 100%. If the partnership or group includes any partners or group members whose allocation is 0%, do not list them.

Note for tax agents

Where you see the words 'you', 'your business', etc, in help text, read this as 'your client', 'the business for which you are completing this detailed statement', etc.

Using this screen

Alert: Warning – timeout

Your connection will time out if the system receives no instructions from you for 15 minutes. To avoid this, you should click Save draft regularly.

Alert: Warning – navigating away

This message displays if you attempted to navigate away from this screen without saving your information first. You must save first to avoid losing the information you have entered.

Allocation of R&D tax credit

Complete this section to provide details of how the tax credit is to be allocated among group members or partners.

Note: You must be:

- a partner or a member of the group claiming the credit, or
- the tax agent of a partner or a member of the group claiming the credit.

For each member of the partnership or group, add a row in the allocation table and enter their details.

Button: Add member/Add partner

Click Add to add a further partner or group member to whom credit is to be allocated.

Field: Name

Enter the name of the partner or group member to whom you will allocate part of the R&D tax credit.

Field: IRD number

Enter the IRD number of the partner or group member you entered in the ‘Name’ field.

Field: Allocation %

Enter the percentage of R&D tax credit from this detailed statement to be allocated to this partner or group member.

You must complete either this field or the Allocation $ field. If you complete this field, the relevant amount is automatically calculated and displays in the Allocation $ field.

Button: Delete

Click Delete to remove a partner or member row from this section.

Button: Update totals

Click ‘Update totals’ to refresh the generated totals to reflect the new information entered.

Button: Cancel

Click the Cancel button to return you to the Detailed statement summary screen without saving the changes you have made since you last saved. If you have not saved so far, no information will be saved.

Button: Save draft

Click Save draft to save the information as it is shown, but without validating it. You can then continue working on this screen, or click Cancel to come back to the information later.

Note: You can complete individual sections of a detailed statement, save the detailed statement as a draft and edit it later. When the detailed statement is complete, you will need to submit it.

Button: Finish

Click Finish to save and validate all the information on the screen.

If the validation finds that the information…	then…
meets the tests	• the Detailed statement summary screen displays • the Allocation details status on the detailed statement summary screen changes to

If the validation finds that the information…	then…
	Complete
fails some tests	• an error message displays listing the areas where you need to make changes or add more information • once you have addressed these areas, click Finish again to validate the updated information.

Note: Having used the Finish button to validate your information, you can continue to edit it, but you will need to click on the Finish button it again when you have finished your edits and additions.

Declaration screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/declaration/

About the Detailed Statement Declaration screen

This screen displays when you click ‘Submit detailed statement’ on the Detailed statement summary screen, once the status is complete (ie, saved and validated) for all the sections on that screen.

Use this screen to review the information you have entered and make sure it is correct. Then complete the declaration.

Note for tax agents

Where you see the words ‘you’, ‘your business’, etc, in help text, read this as ‘your client’, ‘the business for which you are completing this detailed statement’, etc.

Using this screen

Claimant details

If any information in this section is incorrect, click **Detailed statement 2008-09 summary > Claimant details** in the navigation box on the left of your screen to go to that screen and correct the errors. Remember that, once you have updated these details, you will need to click ‘Finish’ to save and validate the information again.

Statement Type

If any information in this section is incorrect, click **Detailed statement 2008-09 summary > Claimant details** in the navigation box on the left of your screen to go to that screen and correct the errors. Remember that, once you have updated these details, you will need to click ‘Finish’ to save and validate the information again.

Contact person

If any information in this section is incorrect, click **Detailed statement 2008-09 summary > Claimant details** in the navigation box on the left of your screen to go to that screen and correct the errors. Remember that, once you have updated these details, you will need to click ‘Finish’ to save and validate the information again.

Project details

If any information in this section is incorrect, click **Detailed statement 2008-09 summary** in the navigation box on the left of your screen to go to that screen, and locate the appropriate project to correct the errors. Remember that, once you have updated these details, you will need to click 'Finish' to save and validate the information again.

Allocation of R&D tax credit

This section only displays if you have indicated that you are submitting this detailed statement on behalf of a partnership or an internal software development group (ISDG), by either:

- logging on using the partnership's IRD number to complete this detailed statement, and/or
- selecting the options on the Claimant details and statement type screen that you are completing the detailed statement on behalf of an ISDG or partnership.

If any information in this section is incorrect, click **Detailed statement 2008-09 summary > Allocation details** in the navigation box on the left of your screen to go to that screen and correct the errors. Remember that, once you have updated these details, you will need to click 'Complete' to save and validate the information again.

Declaration

Important: This declaration is legally binding.

Read the statements carefully. Take any action required, for example, to confirm the amounts you have entered, or that you have relevant authority to submit this detailed statement. When you are satisfied that the information is correct, and that you have the authority to agree to the terms of the declaration, click to check the declaration checkbox.

Button: Cancel

Click Cancel to return to the Detailed statement summary screen without submitting this detailed statement to Inland Revenue.

Field: Save printable version/Button: Download

To save an electronic copy of this declaration to a selected directory on your local file system, select either PDF, RTF or CSV format from the drop-down, and click Download.

Button: Send to Inland Revenue

Click Send to Inland Revenue to electronically submit your completed detailed statement. Your detailed statement supports your claim for the R&D tax credit in your income tax return.

Only click the button if you're satisfied with all the details displayed on this screen.

If you need to change your detailed statement after you have sent it to Inland Revenue, you can withdraw it up until 11am on the next business day. See the Help instructions for the Workspace screen for more information.

Receipt screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/receipt/

About the Receipt screen

This screen is your electronic receipt, confirming that your detailed statement has been received by Inland Revenue's systems. You can refer to it later by:

- selecting it to view from your workspace screen, or
- saving a copy of it in PDF or RTF format, into a folder of your choice on your local file system, either from this screen or from the Workspace screen.

Important: For us to process your claim for the R&D tax credit, you must also file an income tax return for the return period, and include the R&D tax credit amount in the appropriate box. You have 30 days from your income tax return due date to file your R&D detailed statement.

Note for tax agents

Where you see the words 'you', 'your business', etc, in help text, read this as 'your client', 'the business for which you are completing this detailed statement', etc.

Using this screen

Field: Save printable version/Button: Download

To save an electronic copy of this receipt to a selected directory on your local file system, select either PDF or RTF format from the drop-down, and click Download.

The Detailed statement can be saved in PDF, RTF or CSV formats.

Button: Back to Workspace

Click Back to Workspace to display the R&D tax credit Workspace screen.

Withdrawal acknowledgement screen help

URL: www.ird.govt.nz/help/onlineforms/rd-tax-credits/ds0809/withdrawal/

About the withdrawal acknowledgement screen

This screen is your confirmation that the detailed statement has been withdrawn from Inland Revenue systems. You can refer to it later by:

- selecting it to view from your workspace screen, or
- saving a copy of it in PDF, RTF or CSV format, into a folder of your choice on your local file system, either from this screen or from the Workspace screen.

Note for tax agents

Where you see the words 'you', 'your business', etc, in help text, read this as 'your client', 'the business for which you are completing this detailed statement', etc.

Using this screen

Field: Save printable version/Button: Download

To save an electronic copy of this acknowledgement to a selected directory on your local file system, select either PDF or RTF format from the drop-down, and click Download.

Button: Back to Workspace

Click Back to Workspace to display the R&D tax credit Workspace screen.