



**Inland Revenue**

Te Tari Taake

Income Tax Act 2007

# FDP (foreign dividend payment) return

## (for companies only)

IRD number **1** ▶

Quarter ended **2** ▶

### IR 4F

January 2011

**All New Zealand resident companies receiving dividends from foreign companies that are subject to FDP must complete this return.**

Please read the notes over the page and complete the schedule first. Then transfer the amounts into the appropriate boxes below and complete the rest of the return. If you need more space, please list your dividends on a separate sheet of paper and attach it to this return.

Print the number of dividends included on this return in Box 3.

**3** ▶

Copy the total of column 4 over the page into Box 4. This is the total foreign dividends received, including any foreign withholding tax paid, but excluding UFTC and NZ imputation credits.

**4** ▶ \$

Copy the total of column 5 over the page into Box 5. This is the UFTC/NZ imputation credits on dividends.

**5** ▶ \$

Add Box 4 and Box 5. Print your answer in Box 6. (This should equal the total of column 7 over the page.)

**6** ▶ \$

Multiply Box 6 by 0.3 (30%). Print your answer in Box 7. (This should equal the total of column 8 over the page.)

**7** ▶ \$

Copy the total of column 10 over the page into Box 8. This is the total foreign withholding tax credit allowable.

**8** ▶ \$

Copy the total of column 12 over the page into Box 9. Use these UFTC/NZ imputation credits for dividends.

**9** ▶ \$

Add Box 8 and Box 9. Print your answer in Box 10.

**10** ▶ \$

Subtract Box 10 from Box 7. Print the answer in Box 11. (This should equal the total of column 13 over the page.)

**11** ▶ \$

Enter the branch equivalent tax account (BETA) offset.

**12** ▶ \$

Subtract Box 12 from Box 11. Print the answer in Box 13.

**13** ▶ \$

Enter the amount of the FDP met by reduction of income tax losses. (Show the details in section 3 over the page.)

**14** ▶ \$

Subtract Box 14 from Box 13. Print the answer in Box 15.

**15** ▶ \$

Enter the amount of conduit tax relief (CTR) credit.

**16** ▶ \$

Subtract Box 16 from Box 15. Print the answer in Box 17. This is the FDP payable.

**17** ▶ \$

Has payment been made electronically?

(Tick one) Yes  No

OFFICE USE ONLY

**18** ▶

Operator code

Payment attached

Y

Corresp. indicator

Return cat.

#### Declaration

The information given in this return is true and correct.

Signature

Date



**Inland Revenue**

Te Tari Taake

## Payment slip

IRD number

Quarter ended

Copy your total from Box 17 to Box 19.

Amount of payment **19** ▶ \$

Include any late payment penalties and interest, for this period only.

This return and any payment are due

Post this return with your payment in the envelope provided to:

Inland Revenue  
PO Box 39090  
Wellington Mail centre  
Lower Hutt 5045

