Income Tax Act 2007, Tax Administration Act 1994
Name
$\square$
Address

## IR8 2017

## 1 April 2016 to 31 March 2017

If the authority's name, IRD number and postal address are shown correctly above, go to Question 4.
The 2017 IR8 guide is available on our website. To view a copy go to www.ird.govt.nz (search keywords: IR8G 2017).

1. If the authority's IRD number is not shown above, print it in Box 1.

## 1

(8 digit numbers start in the second box 12345678 )
2. If the correct name is not shown above, see page 7 of the guide.
3. If the correct postal address is not shown above, print the full address in Box 3 .

Don't print your tax agent's address here. See page 7 of the guide.
3
Please put street address or PO Box number above, and suburb, box lobby or RD and town or city below
4. If the correct daytime phone number is not shown below, print it in Box 4.

4



Contact person
5. If the authority's correct bank account number is not shown below, print it in Box 5 .

5
Bank Branch Account number Suffix

- If the suffix has only two numbers, enter them in the first two squares of the suffix box.
- For information about direct crediting, see page 7 of the guide.

6. Have you made any monetary entries in the annual Māori authority credit account (page 5)?
See page 8 of the guide.
6 No
7. Has this authority ceased?

No
Go to Question 8.
Yes See page 8 of the guide.
8. Income - see pages 8-15 of the guide.

Gross interest (if a loss, put a minus sign in the last box).

Gross dividends.

Taxable Māori authority distributions. See page 8 of the guide.

Net rental income (if a loss, put a minus sign in the last box).

Net income from trading activities (if a loss, put a minus sign in the last box).


Note: Do not include any amounts shown in Boxes $8,8 \mathrm{~A}, 8 \mathrm{~B}$ or 8 C in Box 8 D . Attach a completed Financial statement summary (IR10) form or a set of financial accounts.
Other income. This includes income from any taxable property sales not shown in another question. See page 11 of the guide (if a loss, put a minus sign in the last box).

Add Boxes $8,8 \mathrm{~A}, 8 \mathrm{~B}, 8 \mathrm{C}, 8 \mathrm{D}$ and 8 E . Print the total in Box 8 F (if a loss, put a minus sign in the last box).
Print the total of any adjustments made outside the financial accounts in Box 8G.

## 8E



Attach details of how the amount was calculated (if Box 8 G is a deduction, put a minus sign in the last box).

If Box 8 G is a deduction, subtract Box 8 G from Box 8 F .
If Box 8 G is income or zero, add Box 8 F and Box 8 G .
Print the answer in Box 8 H (if a loss, put a minus sign in the last box).
Print the total of any donations made to any Māori association or donee organisations in Box 81 . See page 15 of the guide.

Subtract Box 81 from Box 8 H . Print the answer in Box 8J (if a loss, put a minus sign in the last box).

Print any losses brought forward in Box 8 K .
See page 15 of the guide.

Subtract Box 8 K from Box 8J. Print the difference in Box 8L (if a loss, put a minus sign in the last box).

8H \$
81 )
8) \$

8K \$

8L \$

This is the taxable income liable for income tax, or the loss to carry forward.

## Tax calculation

9. Calculate tax on taxable income in Box 8 L here - see page 15 of the guide.

If Box 8 L is a loss, enter 0.00 in Box 9 .
Work out the tax on the income in Box 8L (multiply by 0.175).
Print the answer in Box 9. This is the total tax payable.
Print any overseas tax paid on taxable income in Box 9A.

Subtract Box 9A from Box 9. Print the answer in Box 9B.
If Box 9A is larger than Box 9, enter 0.00 in Box $9 B$.
Print any dividend imputation credits in Box 9C.

Subtract Box 9C from Box 9B. Print the answer in Box 9D.
If Box 9C is larger than Box 9B, enter 0.00 in Box 9D.
See page 15 of the guide.
Print any RWT in Box 9E.

Print any Residential land withholding tax in Box 9EA.


Refer to the RLWT update on the notes page (IR8N).

Subtract Box 9E and 9EA from Box 9D. Print the answer in Box 9F.

Print Māori authority credits and any other tax credits in Box 9G.

Print the difference between Box 9G and Box 9F in Box 9H.
If Box 9 G is larger than Box 9F, the difference is a credit.
If Box 9 F is a credit, add Box 9 F and 9 G , the total is a credit.
If Box 9 F is larger than Box 9 G , the difference is a debit.
This is the authority's residual income tax.
Print any 2017 provisional tax paid in Box 91.

If Box 9 H is a credit, add Box 9 H and Box 91 and print the answer in Box 9J. The total is your refund.
If Box 9 H is a debit, subtract Box 91 from Box 9 H and print the answer in Box 9J. If Box 91 is larger than Box 9 H , the difference is your refund.


Tax to pay is due by 7 February 2018.
Go to Question 10.
Please remind members to include their distributions (if any) in their individual return.

## Refunds/provisional tax

10. If the authority is getting a refund how do you want it paid? - see pages $16-17$ of the guide.

Copy the refund from Box 9J to Box 10.


Do you want the refund transferred:
to 2018 provisional tax? Print the amount in Box 10C.
10C
\$
to another taxpayer's income tax account? Print the amount in Box 10F.

Are you associated? See page 17 of the guide.
10D
Name of taxpayer receiving refund
Their IRD number

Year ended 31 March $\qquad$ 10F

Subtract Boxes 10C and 10F from Box 10B. Print the answer in Box
10G
10 G . This is the balance to be refunded.

- The fastest and safest way to receive your refund is by direct credit to your authority's bank account. Please check the correct bank account number is shown at Question 5.

11. Initial provisional tax liability - see page 18 of the guide

Is this the first year the authority started to derive income from a taxable activity?
No
Go to Question 12.
Yes Print the start date here.

## 11


12. 2018 provisional tax - see page 18 of the guide.

Work out the authority's 2018 provisional tax.

- Print the option used (S or E or R) in Box 12 .
- Print your 2018 provisional tax payable in Box 12A, if you are using S or E .


## 12

12A
\$


## Disclosure

13. If the authority calculates CFC or FIF income under Question 8 E please read page 23 of the guide.

Tick "Yes" if additional disclosure is required.
13 No Yes

## Annual Māori authority credit account return

14. Print the opening balance at 1 April 2016 in Box 14.

See page 24 of the guide.
15. Credits - see pages 24-25 of the guide.

Payments
Income tax payments paid from 1 April 2016 to 31 March 2017
for 2005 and subsequent years
FDP made

RWT on interest received

Imputation/Māori authority credits
Imputation/Māori authority and FDP credits attached to dividends/distributions received
Other (please specify)

Other credits

Add Boxes 15A, 15B, 15C, 15D and 15E. Print the total in
Box 15 F . This is the total credits.
16. Debits - see pages 25-26 of the guide.

Refunds
Income tax refunds received from 1 April 2016 to 31 March 2017 for
2005 and subsequent income years
FDP refunds

Māori authority credits
Mãori authority credits attached to distributions paid
Other (please specify)
Other debits

Add Boxes 16A, 16B, 16C and 16D. Print the total in Box 16E.
This is the total debits.
17. Print the closing balance at 31 March 2017 in Box 17.

If Box 14 is a credit, add Box 14 and Box 15F then subtract Box 16 E . If Box $16 E$ is smaller than the total of Box 14 and Box $15 F$, Box 17 is a credit.
If Box 14 is a debit, add Box 14 and Box 16E then subtract Box 15 F . If Box 15 F is smaller than the total of Box 14 and Box 16E, Box 17 is a debit.

Further income tax payable. If Box 17 is a debit, show this amount in Box 17A.
18. Māori authority distribution penalty tax - see page 26 of the guide. If Box 17A is a debit, multiply it by $0.1(10 \%)$.
Print your answer in Box 18.

Add Boxes 17A and 18. Print your answer in Box 18A.
This is the total payable and is due by 20 June 2017.
Other credits
$\qquad$

## 14

 \$(Tick one)
Credit Debit
$14>\underset{\text { Credit }}{\$} \quad$ Debit

15A


## 15D \$

## 15E

\$

15F

## \$


\$
\$
(Tick one)
Credit
Debit
\$
\$

## Notice of assessment and declaration

19. Please read and sign the following - see page 29 of the guide.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2017 as required under the Tax Administration Act 1994.
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.
Signature

```
                                    / /
```

Date

Privacy To find out what may happen to the information you give us on this form, go to www.ird.govt.nz or see page 30 of the guide.

## What to do next

- Remember - the last day for us to receive your return is 7 July 2017 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2018 to avoid any penalties. You can pay earlier if you wish. If you want to pay now, staple your cheque to the front page.
- Print your name and IRD number on all other papers attached to your return.
- Send us your return in the envelope supplied and keep a copy for your records. If you have misplaced the envelope, our address is below.
- Send your completed return to:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

| OFFICE | 26 | Income tax | Operator code | Corresp. indicator | Payment attached | Return cat. | Al Yes | No | Scanner |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USE ONLY | 26A | Māori authority credit account | Operator code | Corresp. indicator | Payment attached | Return cat. | Scanner |  |  |

June 2017

