# Income tax return Māori authorities

## IR8 2018

#### 1 April 2017 to 31 March 2018

_	1 April 2017 to 31 March 2016
	If the authority's name, IRD number and postal address are shown correctly above, go to Question 4. The 2018 IR8 guide is available on our website. To view a copy go to www.ird.govt.nz (search keywords: IR8G 2018).
1.	If the authority's IRD number is <b>not</b> shown above, print it in Box 1.  (8 digit numbers start in the second box 1 2 3 4 5 6 7 8)
2.	If the correct name is <b>not</b> shown above, see page 7 of the guide.
3.	If the correct postal address is <b>not</b> shown above, print the full address in Box 3.  Don't print your tax agent's address here. See page 7 of the guide.  Please put street address or PO Box number <b>above</b> , and suburb, box lobby or RD and town or city <b>below</b>
4.	If the correct daytime phone number is <b>not</b> shown below, print it in Box 4.  Prefix Phone number
	Contact person
5.	If the authority's correct bank account number is <b>not</b> shown below, print it in Box 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.  No Yes
7.	Has this authority ceased?  No Go to Question 8.  Yes See page 8 of the guide.

### Income

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8.	Income - see pages 8-15 of the guide.											
	Gross interest (if a loss, put a minus sign in the last box).	8	\$		,			,				
	Gross dividends.	8A	\$		,			,				
	Taxable Māori authority distributions. See page 8 of the guide.	8B	\$		,			,				
	Net rental income (if a loss, put a minus sign in the last box).	8C	\$		,							
	Net income from trading activities (if a loss, put a minus sign in the last box).	8D	\$		,			,				
	<b>Note:</b> Do not include any amounts shown in Boxes 8, 8A, 8B or 8C i ( <i>IR10</i> ) form or a set of financial accounts.	in Box 8D.	Attac	h a c	ompl	eted	Fina	ncial	state	ement	sum	mary
	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).	8E	\$		,			,				
	Add Boxes 8, 8A, 8B, 8C, 8D and 8E. Print the total in Box 8F (if a loss, put a minus sign in the last box).	8F	\$		,			,				
	Print the total of any adjustments made outside the financial accounts in Box 8G.	8G	\$		,			,				
	Attach details of how the amount was calculated (if Box 8G is a ded	uction, put	t a mi	nus si	ign in	the la	ast b	ox).				
	If Box 8G is a deduction, subtract Box 8G from Box 8F. If Box 8G is income or zero, add Box 8F and Box 8G.											
	Print the answer in Box 8H (if a loss, put a minus sign in the last box).	8H	\$		,			,				
	Print the total of any donations made to any Māori association or donee organisations in Box 8I. See page 15 of the guide.	81	\$		,			,				
	Subtract Box 8I from Box 8H. Print the answer in Box 8J (if a loss, put a minus sign in the last box).	8J	\$		,			,				
	Print any losses brought forward in Box 8K. See page 15 of the guide.	8K	\$		,			,				
	Subtract Box 8K from Box 8J. Print the difference in Box 8L (if a loss, put a minus sign in the last box).	8L	\$		,			,				
	This is the taxable income liable for income tax, or the loss to car	ry forward	d.									

## Tax calculation

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9.	Calculate tax on taxable income in Box 8L here - see page 15 of the If Box 8L is a loss, enter 0.00 in Box 9.	e guide.	
	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.	9	\$ , , .
	Print any overseas tax paid on taxable income in Box 9A.	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 9B.	9B	\$ , , ,
	Print any dividend imputation credits in Box 9C.	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.	9D	\$ , , , .
	Print any RWT in Box 9E.	9E	\$ , , , .
	Print any Residential land withholding tax in Box 9EA. See page 16 of the guide.	9EA	\$ , , ,
	Subtract Box 9E and 9EA from Box 9D. Print the answer in Box 9F.	9F	\$ , , ,
	Print Māori authority credits and any other tax credits in Box 9G.	9G	\$ , , , .
	Print the difference between Box 9G and Box 9F in Box 9H.	9H	\$ , , , .
	If Box 9G is larger than Box 9F, the difference is a credit. If Box 9F is a credit, add Box 9F and 9G, the total is a credit. If Box 9F is larger than Box 9G, the difference is a debit. This is the authority's residual income tax.	(Tick one)	Credit Debit
	Print any 2018 provisional tax paid in Box 9I.	91	\$ , , , , , , , , , , , , , , , , , , ,
	If Box 9H is a credit, add Box 9H and Box 9I and print the answer in Box 9J. The total is your refund.  If Box 9H is a debit, subtract Box 9I from Box 9H and print the answer in Box 9J. If Box 9I is larger than Box 9H, the difference is your refund.	9J (Tick one)	\$ , , , Refund Tax to pay
	Tax to pay is due by 7 February 2019. Go to Question 10. Please remind members to include their distributions (if any) in the	neir 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.	10	\$ , , , , , , , , , , , , , , , , , , ,
	Print any overpayment of 2019 provisional tax you want refunded or transferred in Box 10A.	10A	\$ , , , , , , , , , , , , , , , , , , ,
	Add Box 10 and Box 10A. Print your answer in Box 10B.	10B	\$
	Do you want the refund transferred:		
	to 2019 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	Yes No
	Name of taxpayer receiving refund	10E	Their IRD number
	Year ended 31 March	10F	\$ , , ,
	Subtract Boxes 10C and 10F from Box 10B. Print the answer in Box 10G. This is the balance to be refunded.  The fastest and safest way to receive your refund is by direct creations.	10G edit 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 ta No Go to Question 12.	xable activit	ry?
	Yes Print the start date here.	11	Day Month Year
12.	2019 provisional tax - see page 18 of the guide.		·
	Work out the authority's 2019 provisional tax.		
	• Print the option used (S or E or R) in Box 12.	12	
	<ul> <li>Print your 2019 provisional tax payable in Box 12A, if you are using S or E.</li> </ul>	12A	\$ , , 0 0
Di	sclosure		
13.	If the authority calculates CFC or FIF income under Question 8E particles "Yes" if additional disclosure is required.	olease read	page 23 of the guide.
	13 No		
	Yes		

# Annual Māori authority credit account return

14.	Print the <b>opening balance at 1 April 2017</b> in Box 14. See page 24 of the guide.	14	\$ , , , , , , , (Tick one) Credit Debit
15.	Credits - see page 24 of the guide.  Payments Income tax payments paid from 1 April 2017 to 31 March 2018 for 2005 and subsequent years	15A	\$ , , , , , , , , , , , , , , , , , , ,
	FDP made  RWT on interest received	15C	No longer applicable
	Imputation/Māori authority credits Imputation/Māori authority credits attached to dividends/ distributions received Other (please specify)	15D	\$ , , , , , , , , , , , , , , , , , , ,
	Other credits	15E	\$ , , , , , , , , , , , , , , , , , , ,
	Add Boxes 15A, 15C, 15D and 15E. Print the total in Box 15F. This is the <b>total credits</b> .	15F	\$ , , , , , , , , , , , , , , , , , , ,
16.	Debits - see page 25 of the guide.  Refunds Income tax refunds received from 1 April 2017 to 31 March 2018 for 2005 and subsequent income years  FDP refunds	16A 16B	\$ , , , , , , . No longer applicable
	Māori authority credits  Māori authority credits attached to distributions paid  Other (please specify)  Other debits	16C )	\$ , , , , , , , , , , , , , , , , , , ,
	Add Boxes 16A, 16C and 16D. Print the total in Box 16E. This is the <b>total debits</b> .	16E	\$ , , , , , , , , , , , , , , , , , , ,
17.	Print the closing balance at 31 March 2018 in Box 17.  If Box 14 is a credit, add Box 14 and Box 15F then subtract Box 16E. If Box 16E is smaller than the total of Box 14 and Box 15F, Box 17 is a credit.  If Box 14 is a debit, add Box 14 and Box 16E then subtract Box 15F. If Box 15F is smaller than the total of Box 14 and Box 16E, Box 17 is a debit.	17	\$ (Tick one) Credit Debit
	<b>Further income tax payable.</b> If Box 17 is a debit, show this amount in Box 17A.	17A	\$ , , , , , , , , , , , , , , , , , , ,
18.	<b>Māori authority distribution penalty tax</b> - see page 25 of the guide. If Box 17A is a debit, multiply it by 0.1 (10%). Print your answer in Box 18.	18	\$ , , , , , , , , , , , , , , , , , , ,
	Add Boxes 17A and 18. Print your answer in Box 18A.  This is the total payable and is due by 20 June 2018.	18A	\$ , , , , , , , , , , , , , , , , , , ,

### Notice of assessment and declaration

19. Please read and sign the following - see page 26 of the guide.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2018 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 27 of the guide.

#### What to do next

- Remember the last day for us to receive your return is 7 July 2018 unless you have an extension of time.
- Remember if you have tax to pay, you need to pay it by 7 February 2019 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 USE	26 Income tax	Operator code	Corresp. indicator	Payment attached	Return cat.	Al Yes	No	Scanner
ONLY	Māori authority credit account	Operator code	Corresp. indicator	Payment attached	Return cat.	Scanner		

March 2018