

Income tax return Māori authorities

IR8 2020

1 April 2019 to 31 March 2020

If the authority's name, IRD number and postal address are shown correctly above, go to Question 4. The 2020 IR8 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides					
 If the authority's IRD number is not shown above, print it in Box 1. (8 digit nu 	1 b mbers start in the second box 1 2 3 4 5 6 7 8)				
2. If the correct name is not shown above, see page 6 of the guide.					
 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 6 of the guide. Please put street address or PO Box number above, and suburb, box lobby or RD and town or cit 	y below				
4. If the correct daytime phone number is not shown below, print it in Box 4. Prefix Contact person	x Phone number				
 5. If the authority's correct bank account number is not shown below, print it in Box 5. 5 and a bank Branch 9 If the suffix has only two numbers, enter them in the first two squares of the suffix 9 For information about direct crediting, see page 6 of the guide. 	Account number Suffix				
 6. Have you made any monetary entries in the annual Māori authority credit account (page 5)? See page 8 of the guide. 					
 7. Has this authority ceased? No Go to Question 8. Yes See page 7 of the guide. 					

In	соте							
8.	Did the Māori authority receive any income or incur any expenditure from residential property?							
	No Go to Question 9. Yes	Print the totals below. See pages 7 to 13 of the guide.						
	Select which method you are using. (tick one) Portfolio	Individual Combination						
	Total residential income	Residential rental deductions						
		88▶ \$, , , ,						
	Excess residential rental deductions brought forward 8C Not applicable	Residential rental deductions claimed this year 8D \$ 400 \$						
	Net residential income - if a loss, put a minus sign in the last box	Excess residential rental deductions carried forward						
	8E \$, , .	8F▶\$,,,,						
9.	Did the Māori authority receive any income from taxable property return? (Do not include any bright-line loss.)	sales/disposals not already included elsewhere in the						
	No Go to Question 10. Ye	Print details here. See pages 13 to 14 of the guide.						
		Profit/loss from sale of property - if a loss, put a minus sign in the last box 9 \$						
		· · ·						
10.	Income - see pages 14 to 21 of the guide.							
	Gross interest (if a loss, put a minus sign in the last box).	10 ▶ \$,						
	Gross dividends.	10A▶ \$,						
	Taxable Māori authority distributions. See page 14 of the guide.	108▶ \$						
	Net other rental income (if a loss, put a minus sign in the last box).	10⊂▶ \$, , .						
	Net income from trading activities (if a loss, put a minus sign in the last box).	10D▶ \$, , .						
	Note: Do not include any amounts shown in Boxes 8, 9, 10, 10A, 10B or 10C in Box 10D. Attach a completed Financial statement summary - IR10 form or a set of financial accounts.							
	Other income. See page 17 of the guide (if a loss, put a minus sign in the last box).	10E▶ \$, , .						
	Add Boxes 8E, 9, 10, 10A, 10B, 10C, 10D and 10E. Print the total in Box 10F (if a loss, put a minus sign in the last box).	10F \$, ,						
	Print the total of any adjustments made outside the financial accounts in Box 10G.	10G▶ \$, , .						
	Attach details of how the amount was calculated (if Box 10G is a deduction, put a minus sign in the last box).							
	If Box 10G is a deduction, subtract Box 10G from Box 10F. If Box 10G is income or zero, add Box 10F and Box 10G.	10Н \$						
	Print the answer in Box 10H (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 10I. See page 20 of the guide.	101▶ \$, , .						
	Subtract Box 10I from Box 10H. Print the answer in Box 10J (if a loss, put a minus sign in the last box).	10] \$						
	Print any losses brought forward in Box 10K. See page 21 of the guide.	10К▶ \$, , , , ,						
	Subtract Box 10K from Box 10J. Print the difference in Box 10L (if a loss, put a minus sign in the last box).	10∟▶\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
	This is the taxable income liable for income tax, or the loss to carry forward.							

Tax calculation						
Calculate tax on taxable income in Box 10L here - see page 21 of the guide. If Box 10L is a loss, enter 0.00 in Box 11.						
Work out the tax on the income in Box 10L (multiply by 0.175). Print the answer in Box 11. This is the total tax payable.	11 \$					
Print any overseas tax paid on taxable income in Box 11A.	11A \$, , .					
Subtract Box 11A from Box 11. Print the answer in Box 11B. If Box 11A is larger than Box 11, enter 0.00 in Box 11B.	11B \$, , , , , , , , , , , , , , , , , ,					
Print any dividend imputation credits in Box 11C.	11C▶ \$, , .					
Subtract Box 11C from Box 11B. Print the answer in Box 11D. If Box 11C is larger than Box 11B, enter 0.00 in Box 11D. See page 21 of the guide.	11D \$, .					
Print any RWT in Box 11E.	11E▶ \$					
Print any Residential land withholding tax in Box 11EA. See page 21 of the guide.	11EA \$, ,					
Subtract Box 11E and 11EA from Box 11D. Print the answer in Box 11F.	11F \$, , .					
Print Māori authority credits and any other tax credits in Box 11G.	11G>\$,,,					
Print the difference between Box 11G and Box 11F in Box 11H.	11H) \$					
If Box 11G is larger than Box 11F, the difference is a credit. If Box 11F is a credit, add Box 11F and 11G, the total is a credit. If Box 11F is larger than Box 11G, the difference is a debit.	(Tick one) Credit Debit					
This is the authority's residual income tax.						
Print any 2020 provisional tax paid in Box 11I.	111 \$, ,					
If Box 11H is a credit, add Box 11H and Box 11I and print the answer in Box 11J. The total is your refund.	11)▶\$,,,,					
If Box 11H is a debit, subtract Box 11I from Box 11H and print the answer in Box 11J. If Box 11I is larger than Box 11H, the difference is your refund.	(Tick one) Refund Tax to pay					
Tou to move to due hu 7 February 2021						

Tax to pay is due by 7 February 2021. Go to Question 12. Please remind members to include their distributions (if any) in their individual return.

efunds/provisional tax							
12. If the authority is getting a refund how do you want it paid? - see pages 22 to 23 of the guide.							
Copy the refund from Box 11J to Box 12.	12 \$						
Print any overpayment of 2021 provisional tax you want refunded or transferred in Box 12A.	12A▶ \$, , , .						
Add Box 12 and Box 12A. Print your answer in Box 12B.	12B \$, , ,						
Do you want the refund transferred:							
to 2021 provisional tax? Print the amount in Box 12C.	12C \$, , .						
to another taxpayer's income tax account? Print the amount in Box 12F.							
Are you associated? See pages 22 to 23 of the guide.	12D Yes No						
Name of taxpayer receiving refund	Their IRD number						
	12E						
Year ended 31 March	12F▶ \$						
Subtract Boxes 12C and 12F from Box 12B. Print the answer in Box 12G. This is the balance to be refunded.	12G \$, , .						
The fastest and safest way to receive your refund is by direct credit correct bank account number is shown at Question 5.	to your authority's bank account. Please check the						
 13. Initial provisional tax liability - see page 24 of the guide Is this the first year the authority started to derive income from a taxable activity? No Go to Question 14. 							
Yes Print the start date here.	13 Day Month Year						
	14						
•							
using S or E.	14A▶ \$, , 00						
isclosure							
If the authority calculates CFC or FIF income under Question 10E or is page 28 of the guide. Tick "Yes" if additional disclosure is required. 15 No Yes	s required to make a BEPS disclosure please read						
	Copy the refund from Box 11] to Box 12. Print any overpayment of 2021 provisional tax you want refunded or transferred in Box 12A. Print your answer in Box 12B. Add Box 12 and Box 12A. Print your answer in Box 12B. Do you want the refund transferred: to 2021 provisional tax? Print the amount in Box 12C. to another taxpayer's income tax account? Print the amount in Box 12F. Are you associated? See pages 22 to 23 of the guide. Name of taxpayer receiving refund Year ended 31 March Year ended 31 March Subtract Boxes 12C and 12F from Box 12B. Print the answer in Box 12G. This is the balance to be refunded. The fastest and safest way to receive your refund is by direct credit correct bank account number is shown at Question 5. Initial provisional tax liability - see page 24 of the guide Is this the first year the authority started to derive income from a taxabl No Go to Question 14. Yes Print the start date here. 2021 provisional tax - see pages 24 to 26 of the guide. Work out the authority's 2021 provisional tax. Print the option used (S or E or R) in Box 14A, if you are using S or E. isclosure The authority calculates CFC or FIF income under Question 10E or is page 28 of the guide. Tick "Yes" if additional disclosure is required. 15 No						

Annual Māori authority credit account return						
16.	Print the opening balance at 1 April 2019 in Box 16. See page 29 of the guide.	16 🕨	\$,			
			(Tick one) Credit Debit			
17.	Credits - see page 29 of the guide. Payments					
	Income tax payments paid from 1 April 2019 to 31 March 2020 for 2005 and subsequent years	17A	\$			
	FDP made	17B	No longer applicable			
	RWT on interest received	17C	\$,,			
	Imputation/Māori authority credits Imputation/Māori authority credits attached to dividends/distributions received Other (please specify)	17D	\$,			
	Other credits	17E	\$,,			
	Add Boxes 17A, 17C, 17D and 17E. Print the total in Box 17F. This is the total credits .	17F	\$			
18.	Debits - see page 30 of the guide. Refunds					
	Income tax refunds received from 1 April 2019 to 31 March 2020 for 2005 and subsequent income years	18A	\$			
	FDP refunds	18B	No longer applicable			
	Māori authority credits Māori authority credits attached to distributions paid	18C	\$			
	Other (please specify)		× , ,			
	Other debits	18D	\$,			
	Add Boxes 18A, 18C and 18D. Print the total in Box 18E. This is the total debits .	18E	\$			
19.	Print the closing balance at 31 March 2020 in Box 19.	19 🕨	\$			
	If Box 16 is a credit, add Box 16 and Box 17F then subtract Box 18E. If Box 18E is smaller than the total of Box 16 and Box 17F, Box 19 is a credit. If Box 16 is a debit, add Box 16 and Box 18E then subtract Box 17F.		(Tick one) Credit Debit			
	If Box 17F is smaller than the total of Box 16 and Box 18E, Box 19 is a debit. Further income tax payable. If Box 19 is a debit, show this amount in Box 19A.	19A	\$			
20.	Māori authority distribution penalty tax - see page 30 of the guide. If Box 19A is a debit, multiply it by 0.1 (10%). Print your answer in Box 20.	20	\$, , .			
	Add Boxes 19A and 20. Print your answer in Box 20A. This is the total payable and is due by 20 June 2020.	20A	\$			

(

Notice of assessment and declaration

21. Please read and sign the following - see page 31 of the guide.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2020 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.

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Privacy To find out what may happen to the information you give us on this form, go to **ird.govt.nz/privacy** or see page 32 of the guide.

What to do next

Signature

- Remember the last day for us to receive your return is 7 July 2020 unless you have an extension of time.
- Remember if you have tax to pay, you need to pay it by 7 February 2021 to avoid any penalties. You can pay earlier if you wish.
- 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

	22	Income tax	Correspondence indicator	Accounts included	Yes	No	
USE ONLY	22A	Māori authority credit account	Correspondence indicator				

March 2020