

Income tax return Māori authorities

IR8 2021

1 April 2020 to 31 March 2021

If the authority's name, IRD number and postal address are shown correctly above, go to Question 4. The 2021 IR8 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides				
1.	If the authority's IRD number is not shown above, print it in Box 1.	(8 digit numbers start in the second box 12345678)		
2.	If the correct name is not shown above, see the guide for further details.			
3.	If the correct postal address is not shown above, print the full address in Bo Don't print your tax agent's address here. See the guide for further details. Please put street address or PO Box number above , and suburb, box lobby or RD a			
4.	If the correct daytime phone number is not shown below, print it in Box 4.	Prefix Phone number		
5.				
6.	Māori authority credit account (page 5)?	lo les		
7.	Has this authority ceased? No Go to Question 8. Yes See the guide for further details.			

In	Income				
8.	Did the Māori authority receive any income or incur any expenditum No Go to Question 9. Yes Select which method you are using. (tick one) Portfolio Total residential income 8A	Print the totals below. See the guide for further details. Individual Combination Residential rental deductions 8B \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
9.	Did the Māori authority receive any income from taxable property return? (Do not include any bright-line loss.) No Go to Question 10.				
10.	Income - see the guide for further details.	to t			
	Gross interest (if a loss, put a minus sign in the last box).	10 \$, ,			
	Gross dividends.	10A) \$			
	Taxable Māori authority distributions. See the guide for further details.	10B \$, , ,			
	Net other rental income (if a loss, put a minus sign in the last box).	10C) \$, , , , , , , , , , , , , , , , , ,			
	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 statement summary - IR10 form or a set of financial accounts.	or 10C in Box 10D. Attach a completed Financial			
	Other income. See the guide for further details (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 ded	uction, 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. Print the answer in Box 10H (if a loss, put a minus sign in the last box).	10H \$, , ,			
	Print the total of any donations made to any Māori association or donee organisations in Box 10I. See the guide for further details.	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 the guide for further details.	10K) \$, ,			
	Subtract Box 10K from Box 10J. Print the difference in Box 10L (if a loss, put a minus sign in the last box). This is the taxable income liable for income tax.	10L) \$, , ,			
	Print any loss that will be loss carried back in Box 10M. See the guide for further details.	10M) \$, , ,			

alculate tax on taxable income in Box 10L here - see the guide for fu	rther details.
Box 10L is a loss, enter 0.00 in Box 11.	
ork out the tax on the income in Box 10L (multiply by 0.175). rint the answer in Box 11. This is the total tax payable.	11) \$, ,
rint any overseas tax paid on taxable income in Box 11A.	11A) \$, , .
ubtract Box 11A from Box 11. Print the answer in Box 11B. Box 11A is larger than Box 11, enter 0.00 in Box 11B.	11B \$, , , , , , , , , , , , , , , , , ,
rint any dividend imputation credits in Box 11C.	11C) \$, , .
ubtract Box 11C from Box 11B. Print the answer in Box 11D. Box 11C is larger than Box 11B, enter 0.00 in Box 11D. ee the guide for further details.	11D \$, ,
rint any RWT in Box 11E.	11E \$
rint any Residential land withholding tax in Box 11EA. ee the guide for further details.	11EA \$, , , , , , , , , , , , , , , , , ,
ubtract Box 11E and 11EA from Box 11D. Print the answer in Box 11F.	11F \$, , ,
rint Māori authority credits and any other tax credits in Box 11G.	11G) \$, , .
rint the difference between Box 11G and Box 11F in Box 11H.	11H) \$
Box 11G is larger than Box 11F, the difference is a credit. Box 11F is a credit, add Box 11F and 11G, the total is a credit. Box 11F is larger than Box 11G, the difference is a debit. his is the authority's residual income tax.	(Tick one) Credit Debit
rint any 2021 provisional tax paid in Box 11I.	111 \$, ,
Box 11H is a credit, add Box 11H and Box 11I and print the answer in ox 11J. The total is your refund.	11] \$, ,
Box 11H is a debit, subtract Box 11I from Box 11H and print the aswer in Box 11J. If Box 11I is larger than Box 11H, the difference is pur refund.	(Tick one) Refund Tax to pay
ax to pay is due by 7 February 2022. o to Question 12. lease remind members to include their distributions (if any) in their	individual return.

Refunds/provisional tax					
12. If the authority is getting a refund how do you want it paid? - see the guide for further details.					
	Copy the refund from Box 11J to Box 12.	12 \$			
	Print any overpayment of 2022 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 2022 provisional tax? Print the amount in Box 12C.	12C) \$, , , ,			
	to another taxpayer's income tax account? Print the amount in Box 12F.	12D Yes No			
	Are you associated? See the guide for further details.				
	Name of taxpayer receiving refund	Their IRD number			
	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 the guide for further details. Is this the first year the authority started to derive income from a taxable No Go to Question 14.	e activity?			
	Yes Print the start date here.	13			
		Day Month Year			
14.	2022 provisional tax - see the guide for further details. Work out the authority's 2022 provisional tax.				
	■ Print the option used (S or E or R) in Box 14.	14			
	 Print your 2022 provisional tax payable in Box 14A, if you are using S or E. 	14A) \$, 0 0			
D	sclosure				
15.	If the authority calculates CFC or FIF income under Question 10E or if or further details. Tick "Yes" if additional disclosure is required. No Yes	s required to make a BEPS disclosure, see the guide			

Annual Māori authority credit account return				
Print the opening balance at 1 April 2020 in Box 16. See the guide for further details.	16 🕽 \$			
0	(Tick one) Credit Debit			
17. Credits - see the guide for further details. Payments				
	\$, , , , , , , , , , , , , , , , , , ,			
	No longer applicable			
RWT on interest received	17C) \$			
Imputation/Māori authority credits Imputation/Māori authority credits attached to dividends/distributions received Other (please specify)	\$, ,			
Other credits 1	17E \$, , , , , , , , , , , , , , , , , ,			
Add Boxes 17A, 17C, 17D and 17E. Print the total in Box 17F. This is the total credits .	17F \$, , ,			
18. Debits - see the guide for further details. Refunds				
Income tax refunds received from 1 April 2020 to 31 March 2021 for 2005 and subsequent income years	18A \$			
	18B No longer applicable			
Māori authority credits	toch ¢			
Māori authority credits attached to distributions paid Other (please specify)	18C \$, , , , . ,			
Other debits 1	\$, , , , , , , , , , , , , , , , , , ,			
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 2021 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 18 and Box 17F. If Box 17F is smaller than the total of Box 16 and Box 18E, Box 19 is a debit.	(Tick one) Credit 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 the guide for further details. 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 2021.	20A \$			
This is the total payable and is due by 20 June 2021.	, ,			

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Notice of assessment and declaration 21. Please read and sign the following - see the guide for further details. The information in this return is true and correct and represents my assessment for the year ended 31 March 2021 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 ird.govt.nz/privacy or see the guide for further details. What to do next Remember - the last day for us to receive your return is 7 July 2021 unless you have an extension of time. Remember - if you have tax to pay, you need to pay it by 7 February 2022 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

OFFICE USE ONLY

Income tax

Correspondence indicator

Accounts included Yes No

Correspondence indicator

Correspondence indicator

March 2021