



## Notes

Please attach your RWT withholding certificates to this reconciliation.

### Name and address changes

This form shows your name, address and IRD number. If any of the details are wrong, please print the correct details on the form before sending it back.

If you are changing your address details and your new address is a PO Box number, please show your box lobby, if you have one. If you are unsure of your box lobby please contact New Zealand Post.

### Filling in the form

- Box 2.  
This includes the following:
  - agents' or trustees' dividends and dividends treated as interest, before RWT is deducted. Note that this amount excludes dividends not treated as interest and all dividends not liable for RWT.
  - amount of Māori authority distributions before RWT is deducted.
- Box 3.  
Companies do not have to deduct RWT from dividends that are:
  - paid between members of a group of companies
  - paid to holders of a current *Certificate of exemption from RWT (IR 15C)*
  - paid to non-residents
  - paid by a qualifying company.

Māori authorities do not have to deduct RWT from distributions that have been paid:

  - from income derived in the 2003–04 or earlier income year
  - from income that is exempt income to the Māori authority
  - to holders of a current *Certificate of exemption from RWT (IR 15C)*.
- Box 5. Use the table below to work out the tax on distribution.
  - For dividends, multiply Box 3 by 0.33
  - For distributions, the RWT is either 17.5% or 33%.

		RWT distributions	Rate	
Māori authority distributions	IRD number is held	\$ <input type="text"/>	@ 17.5%	\$ <input type="text"/>
	Member's IRD number is not held for distributions	\$ <input type="text"/>	@ 33%	\$ <input type="text"/>
Dividends treated as interest	All dividends treated as interest and RWT on dividends via agents or trustees	\$ <input type="text"/>	@ 33%	\$ <input type="text"/>
<b>Total</b>				\$ <input type="text"/>

#### Enter the total amount to Box 5.

- Box 6. This is the total of all RWT payments on dividends treated as interest/Māori authority distributions paid to Inland Revenue.
- Box 7. This is the total foreign withholding tax already deducted from dividends treated as interest and/or Māori authority credits that have been attached to the dividends distributions.
- Box 9. If there is an amount to pay you will need to complete the payment details slip (RWT 340) and **post the payment to Inland Revenue by 20 April 2014.**

### Late payment

We may charge you interest if you don't make your tax payment by the due date. We'll also charge you a late payment penalty if you miss a payment, but if you have a good payment history with us we may contact you before we do this.

If your tax remains unpaid, we'll charge an initial 1% late payment penalty on the day after the due date. We'll charge a further 4% penalty if there's still an amount of unpaid tax (including penalties) seven days after the due date.

Every month the amount owing remains unpaid after the due date we'll charge a further 1% incremental penalty.

Interest and late payment penalties are not charged on outstanding amounts of \$100 or less.

### Arrangements

If you're unable to pay your tax by the due date, please call us. We'll look at your payment options, which may include an instalment arrangement, depending on your circumstances. Arrangements can be agreed on, before or after the due date for payment. There are greater reductions in the penalties charged if the arrangement is made before the due date.

### www.ird.govt.nz

Go to our website for information and to use our services and tools.

- **Secure online services** – login to check your account information, file an employer schedule, confirm personal tax summaries and update your family details and income.
- **Get it done online** – complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- **Work it out** – use our calculators, worksheets and tools to help you manage your tax business like checking your tax code, or your filing and payment dates.
- **Forms and guides** – download our guides, and print forms to post to us.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

### 0800 self-service numbers

This service is available seven days a week (any time, except between 5 am and 6 am) for a range of self-service options. Remember to have your IRD number with you when you call.

For access to individuals' personal information, such as account balances, you'll need to be enrolled for voice ID or have a personal identification number (PIN). You can enrol for voice ID by calling 0800 257 843 and reset an existing PIN by calling 0800 257 777.

Order publications and taxpicks	0800 257 773
Request a summary of earnings	0800 257 778
Request a personal tax summary	0800 257 444
Confirm a personal tax summary	0800 257 771
All other services	0800 257 777

When you call our self-service numbers, we'll ask you to say why you're calling. Our speech recognition system will then direct you to a self-service line where you can get the information you want. If you need to talk to us, your call will go direct to an advisor who has the specific information to help you.