



## 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 style="width: 100px;" type="text"/>	@ 17.5%	\$ <input style="width: 100px;" type="text"/>
	Member's IRD number is not held for distributions	\$ <input style="width: 100px;" type="text"/>	@ 33%	\$ <input style="width: 100px;" type="text"/>
Dividends treated as interest	All dividends treated as interest and RWT on dividends through agents or trustees	\$ <input style="width: 100px;" type="text"/>	@ 33%	\$ <input style="width: 100px;" type="text"/>
<b>Total</b>				\$ <input style="width: 100px;" type="text"/>

#### Enter the total amount in 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 2015.**

### Late payment

We'll charge you interest if you don't make your tax payment by the due date. We may also charge you a late payment penalty if you miss a payment or it's late.

If you can't 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.

Read our guide *Penalties and interest (IR 240)* for more details.

### 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. You can send us an instalment arrangement proposal online. Go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: arrangement).

### [www.ird.govt.nz](http://www.ird.govt.nz)

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

- Log in or register for a myIR secure online services account** to use a range of secure services
- Demonstrations** – learn about our services by watching short videos.
- Get it done online** – complete forms and returns, make payments, make an appointment to see us, give us feedback.
- Work it out** – use our calculators, worksheets and tools, for example, check your tax code, find filing and payment dates, calculate your student loan repayment.
- Forms and guides** – download our guides and forms or fill in forms online.

### Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

### 0800 self-service numbers

This service is available to callers seven days a week (but please note we're closed between 5 am and 6 am each day). Have your IRD number with you when you call.

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

Order publications and taxpacks 0800 257 773  
All other services 0800 257 777

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