



# Income

12. Is the company a **non-resident entertainer, contractor** or a **specified agricultural/horticultural/viticultural company**?

No  Go to Question 13.

Yes  Print the total of any taxable income it received.

Total tax deducted

Total gross income

12A ▶ \$  ,  ,  .

12B ▶ \$  ,  ,  .

13. Did the company have any **New Zealand interest** paid or credited to it?

No  Go to Question 14.

Yes  Print the totals below. See page 12 of the guide.

Total RWT and/or NRWT

Total gross interest—if a loss, put a minus sign in the last box

13A ▶ \$  ,  ,  .

13B ▶ \$  ,  ,  .

14. Did the company receive any **New Zealand dividends**?

No  Go to Question 15.

Yes  Print the totals below. See page 14 of the guide.

Total dividend imputation credits

14 ▶ \$  ,  ,  .

Total dividend RWT and FDP credits

Total gross dividends

14A ▶ \$  ,  ,  .

14B ▶ \$  ,  ,  .

15. Did the company receive any **taxable distributions from a Māori authority**?

No  Go to Question 16.

Yes  Print the totals below. See page 17 of the guide.

Total Māori authority credits

Total Māori authority distributions

15A ▶ \$  ,  ,  .

15B ▶ \$  ,  ,  .

16. Did the company receive any **income from a partnership, estate or trust**?

No  Go to Question 17.

Yes  Print the totals below. See page 18 of the guide.

Total partnership, estate or trust tax credits

Total partnership, estate or trust income—if a loss, put a minus sign in the last box

16A ▶ \$  ,  ,  .

16B ▶ \$  ,  ,  .

17. **Total tax credits** Add Boxes 12A, 13A, 14A, 15A and 16A. Print the total in Box 17A.

17A ▶ \$  ,  ,  .

Don't include overseas tax paid here.

18. Did the company receive any **income from overseas**?

No  Go to Question 19.

Yes  Print the totals below. See pages 19–22 of the guide.

Total overseas tax paid

Total overseas income—if a loss, put a minus sign in the last box

18A ▶ \$  ,  ,  .

18B ▶ \$  ,  ,  .

19. Did the company receive income from **business or rental activities**? (Do not include any income already shown at Questions 12 to 18.)

No  Go to Question 20.

Net profit or loss from business or rental—if a loss, put a minus sign in the last box

Yes  Print the net profit in Box 19B. See page 23 of the guide.

19B ▶ \$  ,  ,  .

20. Did the company pay **insurance premiums to any overseas insurer** not carrying out business in New Zealand?

No  Go to Question 21.

Yes  Print the totals below. See page 24 of the guide.

Total gross premium paid

Total taxable premium (10% of the difference between Boxes 20 and 20A)

20 ▶ \$  ,  ,  .

20B ▶ \$  ,  ,  .

Total gross premium paid to Switzerland

Copy the amount in Box 20B to Box 28.

20A ▶ \$  ,  ,  .

21. Did the company receive any **other income**?

No  Go to Question 22.

Yes  Attach a note showing the name of the payers and types of income. Print the total in Box 21B. See pages 25–27 of the guide.

Total other income—if a loss, put a minus sign in the last box

21B ▶ \$  ,  ,  .

# Income

**22. Total income or net loss before donations**  
Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19B and 21B. Print your answer in Box 22.

Total income before donations—if a loss, put a minus sign in the last box

**22** \$  ,  ,  .

**23. Did the company make any donations to donee organisations?**  
No  Go to Question 24.  
Yes  Print the amount here. See page 27 of the guide.

Donations made

**23B** \$  ,  ,  .  -

**24. Total income or net loss**  
Subtract Box 23B from Box 22 and print your answer in Box 24.

Total income—if a loss, put a minus sign in the last box

**24** \$  ,  ,  .

**25. Can the company claim net losses brought forward?**  
No  Go to Question 26.  
Yes  Print details here. See page 28 of the guide.

Amount brought forward

**25A** \$  ,  ,  .  -

Amount claimed this year

**25B** \$  ,  ,  .  -

**26. Total income after net losses brought forward**  
If you ticked "Yes" at Question 25, see page 29 of the guide.  
If you ticked "No", copy the amount in Box 24 to Box 26.

Total income after net losses—if a loss, put a minus sign in the last box

**26** \$  ,  ,  .

**27. Did the company have net losses and/or subvention payments to or from other companies?**  
No  Go to Question 28.  
Yes  Print the details here. See page 29 of the guide.  
**If the company received net losses or made a subvention payment, put a minus sign in the last box.**

Net losses

**27** \$  ,  ,  .

Subvention payments

**27A** \$  ,  ,  .

**28. Taxable income or net loss to carry forward**  
Offset any amounts in Boxes 27 and 27A against the amount in Box 26. Print your answer in Box 28.

Taxable income or loss to carry forward—if a loss, put a minus sign in the last box

**28** \$  ,  ,  .

# Tax calculation

**29. Calculate the tax payable**  
Copy the total from Box 28 to Box 29A. This is your taxable income.

**29A** \$  ,  ,  .  0 0

Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 29B.

**29B** \$  ,  ,  .

Overseas tax paid. Copy the amount from Box 18A to Box 29C.

**29C** \$  ,  ,  .

Subtract Box 29C from Box 29B. If Box 29C is larger than Box 29B, print "0.00" in Box 29D.

**29D** \$  ,  ,  .

Calculate the foreign investor tax credit. Print your answer in Box 29E. See page 30 of the guide.

**29E** \$  ,  ,  .

Subtract Box 29E from Box 29D. Print your answer in Box 29F.

**29F** \$  ,  ,  .

Copy the total imputation credits, if any, from Box 14 to Box 29G.

**29G** \$  ,  ,  .

Subtract Box 29G from Box 29F. Print your answer in Box 29H.  
If Box 29G is larger than Box 29F, print "0.00" in Box 29H and see page 31 of the guide.

**29H** \$  ,  ,  .

Copy the total tax credits from Box 17A to Box 29I.

**29I** \$  ,  ,  .

Subtract Box 29I from Box 29H. Print your answer in Box 29J.  
This is the **residual income tax**.  
If Box 29I is larger than Box 29H, the difference is a credit.  
If Box 29H is larger than Box 29I, the difference is a debit.  
Print any 2015 provisional tax paid in Box 29K.

**29J** \$  ,  ,  .

(Tick one) Credit  Debit

**29K** \$  ,  ,  .

If Box 29J is a credit, add Box 29J and Box 29K.  
Print your answer in Box 29L. This is the refund.  
If Box 29J is a debit, subtract Box 29K from Box 29J.  
This is the tax to pay.  
If Box 29K is larger than Box 29J, the difference is the refund.

**29L** \$  ,  ,  .

(Tick one) Refund  Tax to pay

## Refunds and/or transfers

30. If the company is getting a refund, how do you want it paid? Copy the amount from Box 29L to Box 30. **30** \$  ,  ,  .

Please transfer the refund to:

2016 provisional tax. Print the amount in Box 30A. **30A** ▶ \$  ,  ,  .

Someone else's income tax account. Are you "associated"? See page 32 of the guide. **30B** ▶ Yes  No

Name of taxpayer receiving refund

**30C** ▶

Year ended 31 March     Amount **30D** ▶ \$  ,  ,  .

Other—if you want your refund transferred to another period or tax type, eg, GST, staple a note to the front page of this return explaining the transfer you want.

Subtract Boxes 30A and 30D from Box 30. Print your answer in Box 30E. This is the balance to be refunded. **30E** ▶ \$  ,  ,  .

The fastest and safest way to receive your refund is by direct credit to your company's bank account. Please check the correct bank account number is preprinted at Question 8. If your bank account number isn't preprinted, please include it at Question 8.

## 2016 Provisional tax

31. Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See page 34 of the guide.

No  Go to Question 32. **31** ▶

Yes  Print the start date of the taxable activity in Box 31. Day Month Year

32. 2016 provisional tax. See page 34 of the guide.

• Print the option used (S or E or R) in Box 32A. **32A** ▶

• Print the company's 2016 provisional tax payable in Box 32B if you're using S or E. **32B** ▶ \$  ,  ,  .

## Disclosures

33. Have payments been made to non-residents? For example, dividends, interest, management fees, know-how payments, royalties or contract payments for services by non-resident contractors.

**33** ▶ No  Go to Question 34. Yes  Go to Question 33A.

33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?

**33A** ▶ No  Yes

34. Has the company calculated CFC or FIF income under Question 18?

Tick "Yes" if additional disclosure is required.

**34** ▶ No  Yes  See page 40 of the guide.

35. Did the company repurchase, redeem or cancel its shares during the income year?

**35** ▶ No  Go to Question 36. **35A** ▶ \$  ,  ,  .

Yes  Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 40 of the guide.

36. Did the company receive any foreign-sourced dividends during the year?

**36** ▶ No  Go to Question 37. Yes  See page 41 of the guide.

37. Is the company controlled or owned by non-residents?

**37** ▶ No  Go to Question 38. Yes  See page 42 of the guide.

38. Print the total lowest economic interests of shareholders during the income year here. See page 42 of the guide. **38** ▶  .  %

39. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), or loans from the company, or were attributed a loss by the company. Please show the shareholder's, director's or relative's IRD number for amounts in Boxes 39B to 39D, and the associated company's IRD number for Boxes 39E and 39F separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 39E and 39F. See page 45 of the guide. If you need more space use the enclosed IR 45. Remuneration is liable for ACC levies.

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 100%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 100%; height: 20px;" type="text"/>	
<b>39D</b> ▶ Current account balance \$ <input style="width: 100%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	<b>39E</b> ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 100%; height: 20px;" type="text"/>	<b>39F</b> ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 100%; height: 20px;" type="text"/>

<b>39A</b> ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	<b>39B</b> ▶ Remuneration with no PAYE deducted \$ <input style="width: 100%; height: 20px;" type="text"/>	<b>39C</b> ▶ Value of loans from the company \$ <input style="width: 100%; height: 20px;" type="text"/>	
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