



IR4 2016

You can file this return online at www.ird.govt.nz

1 April 2015 to 31 March 2016

If your company's name, IRD number and postal address are shown correctly above, go to Question 5.

1. If the company's IRD number is **not** shown above, print it in Box 1.
(8 digit numbers start in the second box (1 2 3 4 5 6 7 8))

1 ▶

2. If the correct company name is **not** shown above, see page 9 of the guide.

3. If the company's trading name has **changed** or is not shown below, print it in Box 3.

3 ▶

4. If the correct postal address is **not** shown above, print the full address in Box 4.
Do not print your tax agent's address here. See page 9 of the guide.

4 ▶

Please put street address or PO Box number **above** and suburb, box lobby or RD and town, city or region **below**

5. If the correct street address is **not** shown below, print the full address in Box 5.

5 ▶

Please put street address **above** and suburb or RD and town, city or region **below**

6. Print your business industry classification (BIC) code in Box 6. See page 9 of the guide.

6 ▶

7. If the correct daytime phone number is **not** shown below, print it in Box 7.

7 ▶

Prefix Phone number

8. If the company's correct **bank account number** is **not** shown below, print it in Box 8.

8 ▶

Bank Branch Account number Suffix

- If your suffix has only two numbers, enter them in the first two squares of the suffix box.
- For information about direct crediting, see page 10 of the guide.

9. Is the company a **non-resident** for tax purposes?

9 ▶ No Go to Question 10. Yes Go to Question 11.

10. Does this return include the **annual imputation return**? See page 10 of the guide.

10 ▶ No Go to Question 11. Yes Go to Question 10A.

10A. Are there any **monetary entries** on page 6 of this return?

10A ▶ No Yes

11. Has the company ceased?

No Go to Question 12. Yes See page 11 of the guide.

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? This includes income from any taxable property sales/disposals not already included elsewhere in the return.

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 2016 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:**
- 2017 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.

2017 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. 2017 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 2017 provisional tax payable in Box 32B if you're using S or E. **32B** \$, , . **00**

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. 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 IR45. Remuneration is liable for ACC levies.

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>	39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>	39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

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39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>	39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

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39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>	39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

Annual imputation return

Complete for the tax year 1 April 2015 to 31 March 2016, regardless of your balance date.

40. Print the opening balance at 1 April 2015 in Box 40.

See page 46 of the guide.

40 ▶ \$, , .
(Tick one) Credit Debit

41. Credits—see page 46 of the guide.

Payments Income tax paid for 1989 and subsequent years:

FDP paid

RWT on interest received

Imputation Imputation and FDP credits attached to dividends received.

If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 47 of the guide.

Other (please specify)

41A ▶ \$, , .
41B ▶ \$, , .
41C ▶ \$, , .
41D ▶ \$, , .
41E ▶ \$, , .

Add Boxes 41A, 41B, 41C, 41D and 41E. Print the total in Box 41F.
This is the **total credits**.

41F \$, , .

42. Debits—see page 48 of the guide.

Refunds Income tax refunded for 1989 and subsequent years

FDP refunds

Imputation

Imputation credits attached to dividends paid.

Other—include change of shareholding adjustment (please specify).

42A ▶ \$, , .
42B ▶ \$, , .
42C ▶ \$, , .
42D ▶ \$, , .

Add Boxes 42A, 42B, 42C and 42D. Print the total in Box 42E.
This is the **total debits**.

42E \$, , .

43. Closing balance at 31 March 2016

If Box 40 is a credit, add Box 40 and Box 41F and subtract Box 42E.

If Box 42E is less than the total of Box 40 and Box 41F, Box 43 is a credit.

If Box 40 is a debit, add Box 40 and Box 42E and subtract Box 41F.

If Box 41F is less than the total of Box 40 and Box 42E, Box 43 is a debit.

Adjustments to reduce further income tax payable.

See page 49 of the guide.

Further income tax payable. Subtract Box 43A from Box 43.

Print your answer in Box 43B.

43 ▶ \$, , .
(Tick one) Credit Debit

43A ▶ \$, , .
43B ▶ \$, , .

44. Imputation penalty tax—see page 49 of the guide.

This is the total payable and is due by 20 June 2016.

44 \$, , .
44A \$, , .

Notice of assessment and declaration

45. Please read and sign the following.

The information that I have provided in this return is true and correct and represents my assessment for the year ended 31 March 2016. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration.

Signature

/ /
Date

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.

Privacy: To find out what may happen to the information you provide on this form, see page 53 of the guide.

Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see page 51 of the guide.

Post the return to us in the envelope supplied, or send to:

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

OFFICE
USE
ONLY

54 ▶
54A ▶

Income tax
Imputation

Operator
code

Corresp.
indicator

Payment
attached

Return
cat.

AI Yes

No

Scanner

Operator
code

Corresp.
indicator

Payment
attached

Return
cat.

Scanner