

### Income tax return Companies

Income Tax Act 2007, Tax Administration Act 1994, Accident Compensation Act 2001

# IR4 2019

Υοι	ou can file your return in myIR <b>1</b> A	April 2018 to 31 March 2019								
lf yo	our company's name, IRD number and postal address are shown co	prrectly above, go to Question 5.								
1.	If the company's IRD number is <b>not</b> 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 <b>not</b> shown above, see page 8 of the guide.									
3.	If the company's trading name has <b>changed</b> or is not shown below, print it in Box 3.									
	3									
4.	If the correct postal address is <b>not</b> shown above, print the full address in E	3ox 4.								
	Do not print your tax agent's address here. See page 8 of the guide.									
	Please put street address or PO Box number <b>above</b> and suburb, Box lobby	y or RD and town, city or region <b>below</b>								
5.	If the correct street address is not shown below, print the full address in Bo	ox 5.								
	5									
	Please put street address <b>above</b> and suburb or RD and town, city or region	n below								
<i>.</i>										
6.	Print your business industry classification (BIC) code in Box 6. See page 9	of the guide.								
	<b>6</b>									
7.	If the correct daytime phone number 7									
	is <b>not</b> shown below, print it in Box 7.	Phone number								
8.	If the company's correct <b>bank account number</b> is <b>not</b> shown below, print	titin Doy 0								
0.										
	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 9 of the guide.									
9.	Is the company a <b>non-resident</b> for <b>9</b> No Go to Que tax purposes?	estion 10. Yes Go to Question 11.								
10.	Does this return include the <b>annual</b> <b>imputation return</b> ? See page 10 of the guide.	estion 11. Yes Go to Question 10A.								
10A.	A. Are there any <b>monetary entries</b> on page 6 of this return?	Yes								
11.	Has the company ceased? No Go to Que	estion 12. Yes See page 10 of the guide.								

#### Income

12.	Did the company receive any income from schedular payments											
	No Go to Question 13.	Yes Print the total of any schedular income below. See page 11 of the guide.										
	Total tax deducted	Total gross income										
	······································	····· , , .										
13.	Did the company have any <b>New Zealand interest</b> paid or credite											
	No Go to Question 14. Total RWT and/or NRWT	Yes Print the totals below. See page 12 of the guide. Total gross interest—if a loss, put a minus sign in the last Box										
	13A \$	138 \$										
		· · · · ·										
14.	Did the company receive any <b>New Zealand dividends</b> ? No Go to Question 15.	Yes Print the totals below. See page 14 of the guide.										
	Total dividend imputation credits	This the totals below. See page 14 of the guide.										
	14 🕨 \$ 👘 👘											
	Total dividend RWT credits	Total gross dividends										
	14A \$ , , .	14B \$ , , .										
15.	15. Did the company receive any taxable distributions from a Māori authority?											
	No Go to Question 16.	Yes Print the totals below. See page 16 of the guide.										
	Total Māori authority credits	Total Māori authority distributions          15B       \$										
		, , .										
16.	Did the company receive any income from a partnership, estate											
	No Go to Question 17.	Yes Print the totals below. See page 17 of the guide. Total partnership, estate or trust income—if a loss, put a minus sign in the										
	Total partnership, estate or trust tax credits	last Box										
	16A S , , .	16B \$ , , ,										
17.	Total tax credits Add Boxes 12A, 13A, 14A, 15A and 16A. Print t	he total in Box 17A.										
	17A \$ , Don't incl	ude overseas tax paid here.										
18.	Did the company receive any <b>income from overseas</b> ?											
	No Go to Question 19.	Yes Print the totals below. See pages 18-20 of the guide.										
	Total overseas tax paid           18A         \$	Total overseas income—if a loss, put a minus sign in the last Box 18B										
	18A <b>\$</b> , , .	18B \$ , , , .										
19.	Did the company receive income from <b>business or rental activit</b> Questions 12 to 18.)	ies? (Do not include any income already shown at										
	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 20 of the guide.	19B \$ , , ,										
20.	Did the company pay insurance premiums to any overseas insu	<b>rer</b> not carrying out business in New Zealand?										
	No 🔄 Go to Question 21.	Yes Print the totals below. See page 22 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.										
21.	Did the company receive any other income? This includes incom included elsewhere in the return.	e from any taxable property sales/disposals not already										
	No Go to Question 22.	Total other income—if a loss, put a minus sign in the last Box										
	Yes Attach a note showing the name of the payers	218 \$										
	and types of income. Print the total in Box 21B. See pages 23–26 of the guide.	Residential land withholding tax (RLWT) Credit										
	see pages 25 20 of the guide.	21BA \$ , , .										
		See page 26 of the guide.										

#### Income

22.	Total income or net loss before donations	Total income before donations—if a loss, put a minus sign in the last Box
	Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19B and 21B. Print your answer in Box 22.	22 \$ , , .
23.	Did the company make any donations to <b>donee organisations</b> ?	Donations made
	No Go to Question 24.	238 \$ -
	Yes Print the amount here. See page 26 of the guide.	· · · ·
24.	Total income or net loss	Total income—if a loss, put a minus sign in the last Box
	Subtract Box 23B from Box 22 and print your answer in Box 24.	24 \$ , , .
25.	Can the company claim <b>net losses brought forward</b> ?	Amount brought forward
	No Go to Question 26.	25A \$ , Amount claimed this year
	Yes Print details here. See page 27 of the guide.	25B \$ , ,
26.	Total income after net losses brought forward	Total income after net losses—if a loss, put a minus sign in the last Box
	If you ticked "Yes" at Question 25, see page 28 of the guide. If you ticked "No", copy the amount in Box 24 to Box 26.	26 \$ , , .
27.	Did the company have <b>net losses and/or subvention payments to</b>	-
	No Go to Question 28.	27 \$
	Yes Print the details here. See page 28 of the guide.	Subvention payments
	If the company received net losses or made a subvention payment, put a minus sign in the last Box.	27A \$
		· , , •
28.	Taxable income or net loss to carry forward	Taxable income or loss to carry forward—if a loss, put a minus sign in the last Box
	Offset any amounts in Boxes 27 and 27A against the amount in Box 26. Print your answer in Box 28.	28 🔰 \$
Та	x calculation	
29.	Calculate the tax payable	
	Copy the total from Box 28 to Box 29A. This is your <b>taxable income</b> .	29A \$ , 00
	Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 29B.	298▶\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	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,	29D \$
	print "0.00" in Box 29D. Calculate the foreign investor tax credit. Print your answer in	• , , •
	Box 29E. See page 29 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 30 of the guide.	29Н\$,,,.
	Copy the total tax credits from Box 17A to Box 29I.	291 \$ , , .
	Copy any RLWT credit from Box 21BA to Box 29IA.	29IA \$
	Subtract Box 29I and Box 29IA from Box 29H. Print your answer in Box 29J. This is the <b>residual income tax</b> .	29] 🔰 \$ , , .
	If the total of Box 29I and 29IA is larger than Box 29H, the difference is a credit. If Box 29H is larger than the total of Box 29I and Box 29IA,	
	the difference is a debit.	29К \$
	Print any 2019 provisional tax paid in Box 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	29∟▶\$,,,
	This is the tax to pay. If Box 29K is larger than Box 29J, the difference is the refund.	(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.
	Please transfer the refund to:
	2020 provisional tax. Print the amount in Box 30A.
	Someone else's income tax account. Are you "associated"? 30B Yes No See page 31 of the guide.
	Name of taxpayer 30C
	Year ended 31 March Amount
	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.
	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.
202	20 Provisional tax
31.	<b>Initial provisional tax liability.</b> Is this the first year the company started to derive assessable income from a taxable activity? See page 33 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.	2020 provisional tax. See page 33 of the guide.
	• Print the option used ( <b>S</b> or <b>E</b> or <b>R</b> ) in Box 32A. 32A
	<ul> <li>Print the company's 2020 provisional tax payable in Box 32B if you're using S or E.</li> <li>32B \$ \$ 0 0</li> </ul>
Dis	closures
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.	If the company calculates CFC or FIF income under Question 18 or is required to make a BEPS disclosure please read page 38 of the guide. Tick "Yes " if additional disclosure is required.
	34 No Yes
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 39 of the guide.
36.	Did the company receive any foreign-sourced dividends during the year?
	36 No Go to Question 37.
	Yes See page 39 of the guide.
37.	Is the company controlled or owned by non-residents?
	37 No Go to Question 38.
	Yes See page 40 of the guide.
38.	Print the total lowest economic interests of shareholders during the income year here. See page 40 of the guide.

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 43 of the guide. If you need more space use the enclosed IR4S. Remuneration is liable for ACC levies. 39A IRD number Remuneration with no PAYE deducted 39B 39C Value of loans from the company Ś \$ Loss offsets (put a minus sign in the last Box to show Subvention payments (put a minus sign in the 39E 39D Current account balance 39F losses claimed) (Tick one) last Box to show subvention payments **made**) CR DR \$ \$ S Remuneration with no PAYE deducted Value of loans from the company 39A IRD number 39B 39C Ś \$ Loss offsets (put a minus sign in the last Box to show Subvention payments (put a minus sign in the 39E 39D 39F Current account balance (Tick one) losses claimed) last Box to show subvention payments made) CR DR \$ Ś \$ 39A IRD number 39B Remuneration with no PAYE deducted 39C Value of loans from the company Ś S Loss offsets (put a minus sign in the last Box to show Subvention payments (put a minus sign in the 39E 39D Current account balance (Tick one) losses claimed) last Box to show subvention payments made) CR DR \$ \$ \$ 39A IRD number 39B Remuneration with no PAYE deducted 39C Value of loans from the company Ś Loss offsets (put a minus sign in the last Box to show Subvention payments (put a minus sign in the 39D Current account balance 39E 39F losses claimed) (Tick one) last Box to show subvention payments **made**) CR DR \$ \$ Ş

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 details

Please staple additional IR4S forms here

## Annual imputation return

		1								
Со	mplete for the	e tax year 1 April 2018 to 31 March 2019, regardless of yo	our balance date.							
40.		ening balance at 1 April 2018 in Box 40. This is the same g balance at 31 March 2018. See page 44 of the guide.	40 <b>\$</b> (Tick one) Credit Debit							
41.	Credits—see	e page 44 of the guide.								
	Payments	Income tax paid for 1989 and subsequent years:	41A S							
		FDP - see page 44 of the guide.	41B No longer applicable							
		RWT on interest received	41C▶ \$ ,							
	Imputation	Imputation credits attached to dividends received.	41D \$							
		blic unit trust or group investment fund and maintain a su ease see page 45 of the guide. e specify)	applementary available subscribed capital account							
	Add Boxes 4 This is the <b>to</b>	1A, 41C, 41D and 41E. Print the total in Box 41F. <b>tal credits</b> .	41F \$ , , ,							
42.	Debits—see	page 46 of the guide.								
	Refunds	Income tax refunded for 1989 and subsequent years	<sup>42</sup> A ▶ \$ , , ,							
		FDP - see page 46 of the guide.	42B No longer applicable							
	Imputation Imputation o	credits attached to dividends paid.	42C <b>\$</b>							
	Other—inclu	ude change of shareholding adjustment (please specify).	42D \$							
	Add Boxes 42 This is the <b>to</b>	2A, 42C and 42D. Print the total in Box 42E. <b>tal debits</b> .	42E \$ , , .							
43.		<b>nce at 31 March 2019</b> credit, add Box 40 and Box 41F and subtract Box 42E.	43 🔰 \$							
	If Box 40 is a	less than the total of Box 40 and Box 41F, Box 43 is a credit. debit, add Box 40 and Box 42E and subtract Box 41F. less than the total of Box 40 and Box 42E, Box 43 is a debit.	(Tick one) Credit Debit							
	Adjustment See page 47 o	<b>s to reduce further income tax payable.</b>	43A▶ \$ , , , , , , , , , , , , , , , , , ,							
	Further inco	o <b>me tax payable.</b> Subtract Box 43A from Box 43. Inswer in Box 43B.	43B▶ \$ , , , , , , , , , , , , , , , , , ,							
44.	Imputation	penalty tax—see page 47 of the guide.	44 \$							
	This is the to	otal payable and is due by 20 June 2019.	44A \$ , , , , , , , , , , , , , , , , , ,							
Notice of assessment and declaration										
45. Please read and sign the following.										
	31 March 201	ion that I have provided in this return is true and correct and 19. The information prepared meets the relevant statutory fil 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.							
Aco		out what may happen to the information you provide on the information Act 2001: To understand how the information pro								

**Post the return to us in the envelope supplied, or send to:** Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

OFFICE	54	Income tax	Correspondence indicator	Accounts included?	Yes	No	
USE ONLY	54A	Imputation	Correspondence indicator				