

Income tax return Companies

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

IR4 2020

You can file your return in myIR

1 April 2019 to 31 March 2020

If your company's name IPD number and nestal address are shown correctly above, so to Question 5									
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 12 3 4 5 6 7 8)								
2.	If the correct company name is not shown above, see page 8 of the guide.								
3.	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, pr	int the ful	l address in Box 4.						
	Do not print your tax agent's address here. See page 8 of the guide.								
	4								
	Please put street address or PO Box number a	above and su	burb, Box lobby or RD and to	wn, city or re	egion below				
5.	If the correct street address is not shown below, prir	nt the full	address in Box 5.						
	5								
	Please put street address above and suburb o	r RD and toy	yn city or region helow						
	rease pur sereet address above and sasdars	i no una tov	vii, etcy of region below						
6.	Print your business industry classification (BIC) cod	e in Box 6	. See page 9 of the guid	e.					
7.	If the correct daytime phone number 7								
	is not shown below, print it in Box 7.	Prefix	Phone num	ber					
		Plenx Phone number							
8.	If the company's correct bank account number is r	Bank	Branch Ac	count numb	ber 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 non-resident for tax purposes?	No	Go to Question 10.	Yes	Go to Question 11.				
10.	Does this return include the annual imputation return ? See page 9 of the guide.	No	Go to Question 11.	Yes	Go to Question 10A.				
10A.	Are there any monetary entries on page 7 of this return?	No		Yes					
11.	Has the company ceased?	No	Go to Question 12.	Yes	See page 10 of the guide.				

In	Income							
12.	Did the company receive any income from schedular paymen	nts?						
	No Go to Question 13. Total tax deducted	Yes Print the total of any schedular income below. See page 11 of the guide. Total gross income						
	12A \$	12B \$						
13.	Did the company have any New Zealand interest paid or cred	dited 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?	Vos						
	No Go to Question 15. Total dividend imputation credits	Yes Print the totals below. See pages 13 of the guide.						
	14 > \$							
	Total dividend RWT credits 14A \$	Total gross dividends 14B \$						
	1977	140						
15.	Did the company receive any taxable distributions from a M							
	No Go to Question 16. Total Māori authority credits	Yes Print the totals below. See pages 16 of the guide. Total Māori authority distributions						
	15A \$	15B \$						
16.	Did the company receive any income from a partnership, est	tate or trust?						
	No Go to Question 17.	Yes Print the totals below. See pages 17 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. Prin	nt 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 17-19 of the guide.						
	Total overseas tax paid 18A \$	Total overseas income - if a loss, put a minus sign in the last box 18B \$						
	, , , , , , , , , , , , , , , , , , , ,							
19.	Did the company receive any income or incur any expenditu No Go to Question 20.	Yes Print the totals below. See page 20 of the guide.						
		tfolio Individual Combination						
	Select which method you are using. (tick one) Por Total residential income	Residential rental deductions						
	19A \$	19B \$						
	Excess residential rental deductions brought forward	Residential rental deductions claimed this year						
	Not applicable	19D \$						
	Net residential income - if a loss, put a minus sign in the last box 19E \$	Excess residential rental deductions carried forward 19F \$						
20.	Did the company receive income from business or other rent Questions 12 to 19.)	, , , , , , , , , , , , , , , , , , , ,						
	No Go to Question 21.	Yes Print the net profit in Box 20B. See page 25 of the						
		guide. Net profit or loss from business or other rental - if a loss, put a minus sign in						
		the last box						
		208 \$, , ,						

21.	Did the company receive any income from taxable property sales/disposals not already included elsewhere in the return? (Do not include any bright-line loss.)								
	No Go to Question 22.	Yes Print details here. See page 27 of the guide.							
	Residential land withholding tax (RLWT) credit	Profit/loss from sale of property - if a loss, put a minus sign in the last box							
	21A) \$, , , .	218 \$, , ,							
22.	Did the company pay insurance premiums to any overseas in	nsurer not carrying out business in New Zealand?							
	No Go to Question 23.	Yes Print the totals below. See page 28 of the guide.							
	Total gross premium paid	Total taxable premium (10% of the difference between Boxes 22 and 22A)							
	22 \$	\$, , , , , , , , , , , , , , , , , , ,							
	Total gross premium paid to Switzerland 22A \$	Compaths amount in Pay 22P to Pay 20							
	¥	Copy the amount in Box 22B to Box 30.							
23.	Did the company receive any other income?	Total other income - if a loss, put a minus sign in the last box							
	No Go to Question 24.	238 \$, , ,							
	Yes Attach a note showing the name of the payers and ty of income. Print the total in Box 23B. See pages 29-30	•							
	the guide.	<i>3</i> OI							
24.	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, 19E, 20B, 21B and 23B Print your answer in Box 24.	24 \$							
25	Did the company make any donations to donee organisation	<u> </u>							
25.	No Go to Question 26.	Donations made							
	Yes Print the amount here. See page 30 of the guide.	25B \$							
26	Total income or net loss	Total income - if a loss, put a minus sign in the last box							
26.	Subtract Box 25B from Box 24 and print your answer in Box 2								
27		Amount brought forward							
27.		27A \$ -							
	No Go to Question 28. Yes Print details here. See page 31 of the guide.	Amount claimed this year							
	Time decails here, see page 31 of the galact.	27B \$,							
28.	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 27, see page 32 of the guide.	28 \$							
20	If you ticked "No", copy the amount in Box 26 to Box 28.	the fact of from the properties?							
29.	Did the company have net losses and/or subvention paymer No Go to Question 30.	Net losses							
	Yes Print the details here. See page 33 of the guide.	29 🔰							
	If the company received net losses or made a subvention	Subvention payments							
	payment, put a minus sign in the last Box.	29A \$, , , , , , , , , , , , , , , , , ,							
30.	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 29 and 29A against the amount Box 28. Print your answer in Box 30.	in 30 > \$							
	,								

Ta	x calculation	
31.	Calculate the tax payable	
	Copy the total from Box 30 to Box 31A. This is your taxable income .	31A \$, 0 0
	Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 31B.	31B \$, , , , , , , , , , , , , , , , , ,
	Overseas tax paid. Copy the amount from Box 18A to Box 31C.	31C \$, ,
	Subtract Box 31C from Box 31B. If Box 31C is larger than Box 31B, print "0.00" in Box 31D. Calculate the foreign investor tax credit. Print your answer in	31D \$, , , , , , , , , , , , , , , , , ,
	Box 31E. See page 34 of the guide.	, , ,
	Subtract Box 31E from Box 31D. Print your answer in Box 31F.	31F \$, , ,
	Copy the total imputation credits, if any, from Box 14 to Box 31G.	31G \$, , , , , , , , , , , , , , , , , ,
	Subtract Box 31G from Box 31F. Print your answer in Box 31H. If Box 31G is larger than Box 31F, print "0.00" in Box 31H and see page 35 of the guide.	31H \$, , ,
	Copy the total tax credits from Box 17A to Box 31I.	311 \$
	Copy any RLWT credit from Box 21A to Box 31IA.	31IA \$, , , ,
	Subtract Box 31I and Box 31IA from Box 31H. Print your answer in Box 31J. This is the residual income tax .	\$ j j
	If the total of Box $31I$ and $31IA$ is larger than Box $31H$, the difference is a credit. If Box $31H$ is larger than the total of Box $31I$ and Box $31IA$, the difference is a debit.	(Tick one) Credit Debit
	Print any 2020 provisional tax paid in Box 31K.	31K \$, , ,
	If Box 31J is a credit, add Box 31J and Box 31K. Print your answer in Box 31L. This is the refund. If Box 31J is a debit, subtract Box 31K from Box 31J. This is the tax to pay. If Box 31K is larger than Box 31J, the difference is the refund.	(Tick one) Refund Tax to pay
Da		
	funds and/or transfers	
32.	If the company is getting a refund, how do you want it paid? Copy the amount from Box 31L to Box 32. Please transfer the refund to:	32 \$, , , , , , , , , , , , , , , , , ,
	2021 provisional tax. Print the amount in Box 32A.	32A) \$
	Someone else's income tax account. Are you "associated"? See page 35 of the guide.	Yes No Their IRD number
	Name of taxpayer receiving refund	32C
	Year ended 31 March Amount	32D \$, , , , , , , , , , , , , , , , , ,
	Other - if you want your refund transferred to another period or t of this return explaining the transfer you want.	ax type, eg, GST, staple a note to the front page
	Subtract Boxes 32A and 32D from Box 32. Print your answer in Box 32E. This is the balance to be refunded.	32E \$, , ,
	The fastest and safest way to receive your refund is by direct credit to please check the correct bank account number is preprinted at Questi If your bank account number isn't preprinted, please include it at Que	on 8.

20	21 Provisional tax
33.	Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See page 37 of the guide.
	No Go to Question 34.
	Yes Print the start date of the taxable activity in Box 33. Day Month Year
34.	2021 provisional tax. See page 38 of the guide.
	Print the option used (S or E or R) in Box 34A.
	 Print the company's 2021 provisional tax payable in Box 34B if you're using S or E.
Di	sclosures
35.	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.
	No Go to Question 36. Yes Go to Question 35A.
35A	. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?
	35A No Yes
36.	If the company calculates CFC or FIF income under Question 18 or is required to make a BEPS disclosure please read page 41 of the guide. Tick "Yes" if additional disclosure is required.
	36 No Yes
37.	Did the company repurchase, redeem or cancel its shares during the income year?
	No Go to Question 38.
	Yes Print the total value of shares repurchased, redeemed or cancelled in Box 37A. See page 42 of the guide.
38.	Did the company receive any foreign-sourced dividends during the year?
	38 No Go to Question 39.
	Yes See page 42 of the guide.
39.	Is the company controlled or owned by non-residents?
	No Go to Question 40. Yes See page 43 of the guide.
40.	Print the total lowest economic interests of shareholders during the income year here. See page 43 of the guide. 40 %

41. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), shareholder AIM tax credits, or loans from the company Please show the shareholder's, director's or relative's IRD number for amounts in Boxes 41B to 41E, and the associated company's IRD number for Boxes 41F and 41G separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 41F and 41G. See page 46 of the guide. Remuneration is liable for ACC levies. If you need more space use an IR4S available from ird.govt.nz/forms-guides								
41A IRD number	41B Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	Value of loans from the company				
	\$, , ,		\$, , ,	\$, , ,				
	41E Current account balance	(Tick one) CR DR	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last Box to show subvention payments made)				
	\$, , , .		\$, , , , , , , , , , , , , , , , , , ,	\$, , , .				
41A IRD number	41B Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	Value of loans from the company				
	\$, , ,		\$, , ,	\$, , , , , , , , , , , , , , , , , , ,				
	41E Current account balance	(Tick one)	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last Box to show subvention payments made)				
	\$, , ,	CR DR	\$, , , , , , , , , , , , , , , , , , ,	\$, , , , , , , , , , , , , , , , , , ,				
41A IRD number	41B Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	41D Value of loans from the company				
	\$, , , , , , , , , , , , , , , , , , ,		\$, , , , , , , , , , , , , , , , , , ,	\$, , , , , , , , , , , , , , , , , , ,				
	41E Current account balance	(Tick one)	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last Box to show subvention payments made)				
	\$, , , .	CR DR	\$, , , , , , , , , , , , , , , , , , ,	\$, , , , , , , , , , , , , , , , , , ,				
41A IRD number	41B Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	41D Value of loans from the company				
	\$, , ,		\$, , , , , , , , , , , , , , , , , , ,	\$, , ,				
	41E Current account balance	(Tick one)	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last Box to show subvention payments made)				
	\$, , , .	CR DR	\$, , , , , , , , , , , , , , , , , , ,	\$, , , , , , , , , , , , , , , , , , ,				

Aı	nnual ir	nputat	ion retur	'n						
Complete for the tax year 1 April 2019 to 31 March 2020, regardless of your balance date.										
42.	-	-	r e at 1 April 20 1 31 March 2019.		This is the same of the guide.	42	\$	(T: 1	,	
43	Credits - see	nage 47 of t	he guide					(Tick one)	Credit	Debit
73.	Payments	. •	paid for 1989 a	nd subseque	ent years:	43A	\$			
		FDP - see p	age 47 of the gu	ıide.		43B		No long	er applica	ble
		RWT on in	terest received			43C	\$			
	Imputation	Imputation	credits attache	ed to dividen	ıds received.	43D	\$			
		ase see page	st or group inve 48 of the guide		and maintain a	supplement	tary avai	ilable subscrib	ped capital	account
	Add Boxes 4 This is the to		and 43E. Print	the total in I	3ox 43F.	43F	\$,	,	
44.	Debits - see	page 49 of th	e guide.							
	Refunds	Income tax	refunded for 1	989 and sub	sequent years	44A	\$,	,	
		FDP - see p	age 49 of the gu	ıide.		44B		No long	er applica	ble
	Imputation Imputation	credits attach	ned to dividend	s paid.		44C	\$,	,	
	Other - inclu	ıde change o	f shareholding a	adjustment (please specify).	44D	\$,	,	
	Add Boxes 4 This is the to		44D. Print the t	otal in Box 4	4E.	44E	\$,	,	
45.	Closing bala If Box 42 is a		arch 2020 Sox 42 and Box 4	43F and subt	ract Box 44E.	45	\$,	,	
	If Box 42 is a	debit, add B	ox 42 and Box 4	4E and subt	, Box 45 is a cred ract Box 43F. , Box 45 is a deb			(Tick one)	Credit	Debit
	See page 50	of the guide.	urther income			45A	\$,	,	
	Print your ar		l ble. Subtract B 45B.	ox 45A from	Box 45.	45B	\$,	,	
46.	Imputation	penalty tax	see page 50 of	the guide.		46	\$,	,	
	This is the to	otal payable	and is due by 2	0 June 2020		46A	\$,	,	
No	otice of	assessr	nent and	l declai	ration					
47. 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 2020. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration. Signature There are penalties for not putting in a tax return										
				,	Date	or put	ting in a	false return. your own rec	Please ma	
Privacy: To find out what may happen to the information you provide on this form, see page 54 of the guide. Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see page 52 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.										
US	FICE 48 NLY 48A	Income tax Imputation	Correspondence Correspondence		Accounts includ	led? Yes	No			