

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 the guide for further details.

Total tax deducted

12A ▶ \$, , .

Total gross income

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 the guide for further details.

Total RWT and/or NRWT

13A ▶ \$, , .

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

13B ▶ \$, , .

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

No Go to Question 15.

Yes Print the totals below. See the guide for further details.

Total dividend imputation credits

14 ▶ \$, , .

Total dividend RWT credits

14A ▶ \$, , .

Total gross dividends

14B ▶ \$, , .

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

No Go to Question 16.

Yes Print the totals below. See the guide for further details.

Total Māori authority credits

15A ▶ \$, , .

Total Māori authority distributions

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 the guide for further details.

Total partnership, estate or trust tax credits

16A ▶ \$, , .

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

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 the guide for further details.

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 expenditure from residential property**?

No Go to Question 20.

Yes Print the totals below. See the guide for further details.

Select which method you are using. (tick one) Portfolio Individual Combination

Total residential income

19A ▶ \$, , .

Residential rental deductions

19B ▶ \$, , .

Excess residential rental deductions brought forward

19C ▶ \$, , .

Residential rental deductions claimed this year

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 rental activities**? (Do not include any income already shown at Questions 12 to 19.)

No Go to Question 21.

Yes Print the net profit in Box 20B. See the guide for further details.

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

20B ▶ \$, , .

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 the guide for further details.

Residential land withholding tax (RLWT) credit

21A ▶ \$, , .

Profit/loss from sale of property - if a loss, put a minus sign in the last box

21B ▶ \$, , .

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

No Go to Question 23.

Yes Print the totals below. See the guide for further details.

Total gross premium paid

22 ▶ \$, , .

Total taxable premium (10% of the difference between Boxes 22 and 22A)

22B ▶ \$, , .

Total gross premium paid to Switzerland

22A ▶ \$, , .

Copy the amount in Box 22B to Box 30.

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

No Go to Question 24.

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

23B ▶ \$, , .

Yes Attach a note showing the name of the payers and types of income. Print the total in Box 23B. See the guide for further details.

24. **Total income or net loss before donations**

Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19E, 20B, 21B and 23B.
Print your answer in Box 24.

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

24 ▶ \$, , .

25. Did the company make any donations to **donee organisations**?

No Go to Question 26.

Donations made

25B ▶ \$, , . -

Yes Print the amount here. See the guide for further details.

26. **Total income or net loss**

Subtract Box 25B from Box 24 and print your answer in Box 26.

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

26 ▶ \$, , .

27. Can the company claim **net losses brought forward**?

No Go to Question 28.

Amount brought forward

27A ▶ \$, , . -

Yes Print details here. See the guide for further details.

Amount claimed this year

27B ▶ \$, , . -

28. **Total income after net losses brought forward**

If you ticked "Yes" at Question 27 see the guide.
If you ticked "No", copy the amount in Box 26 to Box 28.

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

28 ▶ \$, , .

29. Did the company have **net losses and/or subvention payments to or from other companies**?

No Go to Question 30.

Net losses

29 ▶ \$, , .

Yes Print the details here. See the guide for further details.

Subvention payments

29A ▶ \$, , .

If the company received net losses or made a subvention payment, put a minus sign in the last Box.

30. **Taxable income**

Offset any amounts in Boxes 29 and 29A against the amount in Box 28. Print your answer in Box 30.

Taxable income - if a loss, put a minus sign in the last box

30 ▶ \$, , .

31. Are you carrying a loss back?

No Go to Question 32.

Amount of loss carry back

31 ▶ \$, , . -

Yes Print the loss carry back in Box 31. See the guide for further details.

Tax calculation

32. Calculate the tax payable

Copy the total from Box 30 to Box 32A. This is your **taxable income**.

32A \$, , . 0 0

Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 32B.

32B ▶ \$, , .

Overseas tax paid. Copy the amount from Box 18A to Box 32C.

32C \$, , .

Subtract Box 32C from Box 32B. If Box 32C is larger than Box 32B, print "0.00" in Box 32D.

32D \$, , .

Calculate the foreign investor tax credit. Print your answer in Box 32E. See the guide for further details.

32E ▶ \$, , .

Subtract Box 32E from Box 32D. Print your answer in Box 32F.

32F \$, , .

Copy the total imputation credits, if any, from Box 14 to Box 32G.

32G \$, , .

Subtract Box 32G from Box 32F. Print your answer in Box 32H. If Box 32G is larger than Box 32F, print "0.00" in Box 32H and see the guide for further details.

32H \$, , .

Copy the total tax credits from Box 17A to Box 32I.

32I \$, , .

Copy any RLWT credit from Box 21A to Box 32IA.

32IA \$, , .

Subtract Box 32I and Box 32IA from Box 32H. Print your answer in Box 32J. This is the **residual income tax**.

32J ▶ \$, , .

If the total of Box 32I and 32IA is larger than Box 32H, the difference is a credit. If Box 32H is larger than the total of Box 32I and Box 32IA, the difference is a debit.

(Tick one) Credit Debit

Print any 2021 provisional tax paid in Box 32K.

32K \$, , .

If Box 32J is a credit, add Box 32J and Box 32K. Print your answer in Box 32L. This is the refund.

32L ▶ \$, , .

If Box 32J is a debit, subtract Box 32K from Box 32J.

This is the tax to pay.

If Box 32K is larger than Box 32J, the difference is the refund.

(Tick one) Refund Tax to pay

Refunds and/or transfers

33. If the company is getting a refund, how do you want it paid?

Copy the amount from Box 32L to Box 33.

33 \$, , .

Please transfer the refund to:

2022 provisional tax. Print the amount in Box 33A.

33A ▶ \$, , .

Someone else's income tax account. Are you "associated"? See the guide for further details.

33B ▶ Yes No

Their IRD number

Name of taxpayer receiving refund

33C ▶

Year ended 31 March

Amount

33D ▶ \$, , .

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 33A and 33D from Box 33. Print your answer in Box 33E. This is the balance to be refunded.

33E \$, , .

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.

2022 Provisional tax

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

No Go to Question 35.

Yes Print the start date of the taxable activity in Box 34.

34 ▶
Day Month Year

35. 2022 provisional tax. See the guide for further details.

- Print the option used (S or E or R) in Box 35A.
- Print the company's 2022 provisional tax payable in Box 35B if you're using S or E.

35A ▶

35B ▶ \$, , .

Disclosures

36. 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.

36 ▶ No Go to Question 37. Yes Go to Question 36A.

36A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?

36A ▶ No Yes

37. If the company calculates CFC or FIF income under Question 18 or is required to make a BEPS disclosure, see the guide for further details. Tick "Yes" if additional disclosure is required.

37 ▶ No Yes

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

38 ▶ No Go to Question 39.

Yes Print the total value of shares repurchased, redeemed or cancelled in Box 38A. See the guide for further details.

38A \$, , .

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

39 ▶ No Go to Question 40.
Yes See the guide for further details.

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

40 ▶ No Go to Question 41.
Yes See the guide for further details.

41. Print the total lowest economic interests of shareholders during the income year here. See the guide for further details.

41 ▶ . %

42. 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 42B to 42E, and the associated company's IRD number for Boxes 42F and 42G separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 42F and 42G.

See the guide for further details. Remuneration is liable for ACC levies. If you need more space use an IR4S available from ird.govt.nz/forms-guides

<p>42A ▶ IRD number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>42B ▶ Remuneration with no PAYE deducted</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42C ▶ Shareholder AIM tax credits</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42D ▶ Value of loans from the company</p> <p>\$ <input style="width: 100%;" type="text"/></p>
<p>42E ▶ Current account balance</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>(Tick one) CR DR</p>	<p>42F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <input style="width: 100%;" type="text"/></p>

<p>42A ▶ IRD number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>42B ▶ Remuneration with no PAYE deducted</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42C ▶ Shareholder AIM tax credits</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42D ▶ Value of loans from the company</p> <p>\$ <input style="width: 100%;" type="text"/></p>
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<p>42A ▶ IRD number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>42B ▶ Remuneration with no PAYE deducted</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42C ▶ Shareholder AIM tax credits</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>42D ▶ Value of loans from the company</p> <p>\$ <input style="width: 100%;" type="text"/></p>
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