

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 ▶ \$, , .

Do not 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 expenses 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 1) Portfolio Individual Combination

Gross residential rental income

19A ▶ \$, , .

Net bright-line profit (excluding losses)

19B ▶ \$, , .

Other residential income

19C ▶ \$, , .

Total combined residential income

Add Boxes 19A, 19B and 19C. Print the total in Box 19D.

19D ▶ \$, , .

Residential rental deductions

19E ▶ \$, , .

Excess residential rental deductions brought forward

19F ▶ \$, , .

Residential rental deductions claimed this year

19G ▶ \$, , .

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

19H ▶ \$, , .

Excess residential rental deductions carried forward

19I ▶ \$, , .

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 is not preprinted, please include it at Question 8.

2026 Provisional tax

33. 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 34.

Yes Print the start date of the taxable activity in Box 33.

33 ▶
Day Month Year

34. 2026 provisional tax. See the guide for further details.

- Print the option used (S or E or R) in Box 34A.
- Print the company's 2026 provisional tax payable in Box 34B if you're using S or E.

34A ▶

34B ▶ \$, , .

Disclosures

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.

35 ▶ 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, see the guide for further details. Tick "Yes" if additional disclosure is required.

36 ▶ No Yes

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

37 ▶ No Go to Question 38.

Yes Print the total value of shares repurchased, redeemed or cancelled in Box 37A. See the guide for further details.

37A \$, , .

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

38 ▶ No Go to Question 39.

Yes See the guide for further details.

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

39 ▶ No Go to Question 40.

Yes See the guide for further details.

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

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 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>41A ▶ IRD number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>41B ▶ Remuneration with no PAYE deducted</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>41C ▶ Shareholder AIM tax credits</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>41D ▶ Value of loans from the company</p> <p>\$ <input style="width: 100%;" type="text"/></p>
<p>41E ▶ Current account balance</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>(Tick 1) CR DR</p>	<p>41F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>41G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <input style="width: 100%;" type="text"/></p>

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<p>41E ▶ Current account balance</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>(Tick 1) CR DR</p>	<p>41F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <input style="width: 100%;" type="text"/></p>	<p>41G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <input style="width: 100%;" type="text"/></p>

Annual imputation return

Complete for the tax year 1 April 2024 to 31 March 2025, regardless of your balance date.

42. Print the **opening balance at 1 April 2024** in Box 42. This is the same as the closing balance at 31 March 2024. See the guide for further details.

42 ▶ \$, , .
 (Tick 1) Credit Debit

43. **Credits** - see the guide for further details.

Payments Income tax paid for 1989 and subsequent years: 43A ▶ \$, , .
 RWT on interest received 43B ▶ \$, , .

Imputation Imputation credits attached to dividends received. 43C ▶ \$, , .
 If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), see the guide for further details.

Other (please specify) 43D ▶ \$, , .

Add Boxes 43A, 43B, 43C and 43D. Print the total in Box 44E. This is the **total credits**. 43E \$, , .

44. **Debits** - see the guide for further details.

Refunds Income tax refunded for 1989 and subsequent years 44A ▶ \$, , .

Imputation Imputation credits attached to dividends paid. 44B ▶ \$, , .

Other - include change of shareholding adjustment (please specify). 44C ▶ \$, , .

Add Boxes 44A, 44B and 44C. Print the total in Box 44D. This is the **total debits**. 44D \$, , .

45. **Closing balance at 31 March 2025**
 If Box 42 is a credit, add Box 42 and Box 43E and subtract Box 44D. 45 ▶ \$, , .
 If Box 44D is less than the total of Box 42 and Box 43E, Box 45 is a credit.
 If Box 42 is a debit, add Box 42 and Box 44D and subtract Box 43E.
 If Box 43E is less than the total of Box 42 and Box 43D, Box 45 is a debit. (Tick 1) Credit Debit

Adjustments to reduce further income tax payable. 45A ▶ \$, , .
 See the guide for further details.

Further income tax payable. Subtract Box 45A from Box 45. 45B ▶ \$, , .
 Print your answer in Box 45B.

46. **Imputation penalty tax** - see the guide for further details. 46 \$, , .
 This is the **total payable and is due by 20 June 2025**. 46A \$, , .

Notice of assessment and declaration

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 2025. 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 the guide.
Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see the guide.
Send the completed return to us at:
 Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

OFFICE USE ONLY	48 ▶	Income tax	Correspondence indicator <input type="checkbox"/>	Accounts included? Yes <input type="checkbox"/> No <input type="checkbox"/>
	48A ▶	Imputation	Correspondence indicator <input type="checkbox"/>	