

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 ▶ \$, , .

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 below. 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 receive any **other income**?

No Go to Question 23.

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

22B ▶ \$, , .

Yes Attach a note showing the name of the payers and types of income. Print the total in Box 22B. See the guide for further details.

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

Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19H, 20B, 21B and 22B. Print your answer in Box 23.

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

23 ▶ \$, , .

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

No Go to Question 25.

Donations made

24B ▶ \$, , . -

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

25. **Total income or net loss**

Subtract Box 24B from Box 23 and print your answer in Box 25.

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

25 ▶ \$, , .

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

No Go to Question 27.

Amount brought forward

26A ▶ \$, , . -

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

Amount claimed this year

26B ▶ \$, , . -

Is the company carrying forward losses under the **business continuity test**?

26C ▶ Yes No

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

If you ticked "Yes" at Question 26 see the guide.
If you ticked "No", copy the amount in Box 25 to Box 27.

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

27 ▶ \$, , .

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

No Go to Question 29.

Net losses

28 ▶ \$, , .

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

Subvention payments

28A ▶ \$, , .

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

29. **Taxable income**

Offset any amounts in Boxes 28 and 28A against the amount in Box 27. Print your answer in Box 29.

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

29 ▶ \$, , .

Tax calculation

30. **Calculate the tax payable**

Copy the total from Box 29 to Box 30A. This is your **taxable income**.

30A ▶ \$, , . 0 0

Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 30B.

30B ▶ \$, , .

Overseas tax paid. Copy the amount from Box 18A to Box 30C.

30C ▶ \$, , .

Subtract Box 30C from Box 30B. If Box 30C is larger than Box 30B, print "0.00" in Box 30D.

30D \$, , .

Calculate the foreign investor tax credit. Print your answer in Box 30E. See the guide for further details.

30E ▶ \$, , .

Subtract Box 30E from Box 30D. Print your answer in Box 30F.

30F \$, , .

Copy the total imputation credits, if any, from Box 14 to Box 30G.

30G \$, , .

Subtract Box 30G from Box 30F. Print your answer in Box 30H. If Box 30G is larger than Box 30F, print "0.00" in Box 30H and see the guide for further details.

30H \$, , .

Copy the total tax credits from Box 17A to Box 30I.

30I \$, , .

Copy any RLWT credit from Box 21A to Box 30IA.

30IA \$, , .

Subtract Box 30I and Box 30IA from Box 30H. Print your answer in Box 30J. This is the **residual income tax**.

30J ▶ \$, , .

If the total of Box 30I and 30IA is larger than Box 30H, the difference is a credit. If Box 30H is larger than the total of Box 30I and Box 30IA, the difference is a debit.

(Tick 1) Credit Debit

Print any 2026 provisional tax paid in Box 30K.

30K \$, , .

If Box 30J is a credit, add Box 30J and Box 30K. Print your answer in Box 30L. This is the refund.

30L \$, , .

If Box 30J is a debit, subtract Box 30K from Box 30J.

This is the tax to pay.

If Box 30K is larger than Box 30J, the difference is the refund.

(Tick 1) Refund Tax to pay

Refunds and/or transfers

31. If the company is getting a refund, how do you want it paid?
Copy the amount from Box 30L to Box 31.

31 \$, , .

Please transfer the refund to:

2027 provisional tax. Print the amount in Box 31A.

31A ▶ \$, , .

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

31B ▶ Yes No
Their IRD number

Name of taxpayer receiving refund

31C ▶

Year ended 31 March Amount

31D ▶ \$, , .

Other - if you want your refund transferred to another period or tax type, for example GST, staple a note to the front page of this return explaining the transfer you want.

Subtract Boxes 31A and 31D from Box 31. Print your answer in Box 31E. This is the balance to be refunded.

31E \$, , .

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.

2027 Provisional tax

32. 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 33.

32 ▶

Yes Print the start date of the taxable activity in Box 32.

Day Month Year

40. 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 40B to 40E, and the associated company's IRD number for Boxes 40F and 40G separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 40F and 40G.

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>40A ▶ IRD number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>40B ▶ Remuneration with no PAYE deducted</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>40C ▶ Shareholder AIM tax credits</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>40D ▶ Value of loans from the company</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>
<p>40E ▶ Current account balance</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>(Tick 1)</p> <p>CR DR</p>	<p>40F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>40G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>

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<p>40E ▶ Current account balance</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>(Tick 1)</p> <p>CR DR</p>	<p>40F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>40G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>

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<p>40E ▶ Current account balance</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>(Tick 1)</p> <p>CR DR</p>	<p>40F ▶ Loss offsets (put a minus sign in the last box to show losses claimed)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>	<p>40G ▶ Subvention payments (put a minus sign in the last box to show subvention payments made)</p> <p>\$ <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; align-items: center;"> , , . </div></p>

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Annual imputation return

Complete for the tax year 1 April 2025 to 31 March 2026, regardless of your balance date.

41. Print the **opening balance at 1 April 2025** in Box 41. This is the same as the closing balance at 31 March 2025. See the guide for further details.

41 ▶ \$, , .
(Tick 1) Credit Debit

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

Payments Income tax paid for 1989 and subsequent years: 42A ▶ \$, , .
RWT on interest received 42B ▶ \$, , .

Imputation Imputation credits attached to dividends received. 42C ▶ \$, , .
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) 42D ▶ \$, , .

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

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

Refunds Income tax refunded for 1989 and subsequent years 43A ▶ \$, , .

Imputation Imputation credits attached to dividends paid. 43B ▶ \$, , .

Other - include change of shareholding adjustment (please specify). 43C ▶ \$, , .

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

44. **Closing balance at 31 March 2026**
If Box 41 is a credit, add Box 41 and Box 42E and subtract Box 43D. 44 ▶ \$, , .
If Box 43D is less than the total of Box 41 and Box 42E, Box 44 is a credit.
If Box 41 is a debit, add Box 41 and Box 43D and subtract Box 42E.
If Box 42E is less than the total of Box 41 and Box 42D, Box 44 is a debit. (Tick 1) Credit Debit

Adjustments to reduce further income tax payable. 44A ▶ \$, , .
See the guide for further details.

Further income tax payable. Subtract Box 44A from Box 44. 44B ▶ \$, , .
Print your answer in Box 44B.

45. **Imputation penalty tax** - see the guide for further details. 45 \$, , .
This is the **total payable and is due by 20 June 2026**. 45A \$, , .

Notice of assessment and declaration

46. **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 2026. 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	47 ▶	Income tax	Correspondence indicator	<input type="checkbox"/>	Accounts included?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	47A ▶	Imputation	Correspondence indicator	<input type="checkbox"/>					