

Income tax return Registered superannuation funds Income Tax Act 2007 Tax Administration Act 1994

IR44 2020

1 April 2019 to 31 March 2020

1 April 2017 to 31 March 2020								
The 2020 IR44 guide is available only on our website. To view a copy go to ird.govt.nz If the fund's name, IRD number and postal address are shown correctly above, go to Question 4.								
1. If the fund's IRD number is not shown above, print it in Box 1. (8 digit numbers start in the second box 12345678)								
2. If the fund's correct name is not shown above, see page 5 of the guide.								
3. If your correct postal address is not shown above, print the full address in Box 3. Don't print the fund's tax agent's address here. See page 5 of the guide.								
3								
Please put street address or PO Box number above and suburb, box lobby or RD and town or city below								
4. If the fund's correct daytime phone number is not shown below, print it in full in Box 4. Prefix Phone number								
5. If the fund's balance date is not shown below, print it in Box 5. Inland Revenue consent must be obtained for a balance date other than 31 March. See page 5 of the guide. 5 Day Month Year								
6. If the fund's Financial Markets Authority number is not shown below, print it in Box 6.								
7. Did the fund stop operating during the year? Yes Go to Question 8. See page 5 of the guide. Show the date the fund stopped operating below. Day Month Year								
8. Do the assets of this fund include New Zealand life insurance policies, or have any assets of the fund been transferred to other superannuation funds? No Go to Question 11. Yes Go to Question 9.								
9. Do these New Zealand policies or transfers make up the total assets of the fund? No Go to Question 10. Yes See page 5 of the guide.								
 10. Is an election required to transfer deductions to another superannuation fund? See page 5 of the guide. No Go to Question 11. Yes Go to Question 11 and write the details in Box 11F. 								

10	rome																	
	What is the fund's income?																	
	See pages 6 to 7 of the guide before completing this section. Print the fund's income (excluding any income from Box 11A and before any adjustments referred to in Question 11 of the guide) in Box 11. If it's a loss, put a minus sign in the last box. If nil income, show "0.00".							\$	come	oss fro	, om sal	e of ı	, orone	rtv				
	If the fund received any income from taxable property sales/disposals print the income in Box 11A. If it's a loss put a minus sign in the last box. Do not include any bright-line loss.							\$	onerio	,33 110	,		,					
	Deductions transferred from other schemes und	der sect	ion D	V 2 c	of the Ir	ncome	e Tax Act	2007.										
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	Print the total deduction amounts transferred fro	m otho	r cch	moc	in				otal de	ducti	ons							
	Box 11B.						11B	\$		Ļ	,	4	,	4	Ļ		Ļ	
	Print the deductions for profits or losses treated a of pre-1 April 1988 investments in Box 11C.	-					11C	\$,		,					
	Print the deductions for profits or losses treated a of pre-1 April 1988 investments in Box 11D.	as reven	i ue or	n disp	osal		11D	\$,		,					
	Add Boxes 11B, 11C and 11D. Print the total in Bo	ox 11E.					11E	\$,		,					
	Subtract Box 11E from the sum of Box 11 and Box in Box 11F.	c 11A. P	rint tl	he di	fferenc	e	11F	\$,		,	Ī		L		
Deductions transferred to another scheme Only fill in the details below if you answered "Yes" at Box 10. Providing this information and signing the declaration at Question 22 meets the election requirements below the details of the scheme and the amounts to be transferred. See page 5 of the guestion 20.								ne gui	de to	find								
	Name	IKU N	umbe	r				\$	mount					T	T			
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	Print the total deduction amounts to transfer to a	another	schei	me ir	Box 1	1G.	11G	\$,		Į,					
		Print additions for profits or losses treated as capital on disposal of pre-1 April 1988 investments in Box 11H.					11H	\$		П				Т	Т	Γ		
	Print additions for profits or losses treated as reve pre-1 April 1988 investments in Box 11I.	enue on	dispo	osal c	of		111	\$,		ĺ,					
	Add Boxes 11F, 11G, 11H and 11I. Print the total in Box 11J.						11J	\$,		,					
	Print any net losses brought forward from previous	us years	in Bo	x 11l	ζ.		11K	\$,		,					
	Subtract Box 11K from Box 11J. Print the difference in Box 11L. If a loss, put a minus sign in the last box. This is the fund's taxable income.						11L)	\$								Ī		
	Calculate the tax payable at the relevant rate - see																	

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Tru	ustee details and disclosures												
12.	Print the full names of the trustees												
	Trustee's name Trustee's IRD number												
	Print the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this page.												
13.	If the fund calculates CFC or FIF income under Question 11, please read page 8 of the guide. Tick "yes" if additional disclosure is requi												
	No Go to Question 14. Yes Go to Question 14.												
	13 V No Go to Question 14. Tes Go to Question 14.												
	If the fund is an investor fund you don't have to complete Questions 14 to 21.												
4.													
14.	Have any of the fund's investments been disposed of during the year?												
	No Go to Question 18.												
	Yes See page 8 of the guide. Print the amount of the gain \$												
	or loss in Box 14A. If it's a loss, put a minus sign in the last box.												
	1436 5001.												
15.	In calculating the final taxable income amount, have you treated any gains or losses from investments on capital account or otherwise												
	as not taxable?												
	15 No Go to Question 16.												
	Yes Print the reasons in the space provided.												
16.	Have any of the investments acquired before 1 April 1988 been disposed of during the income year?												
10.													
	16 No Go to Question 17.												
	Yes Ensure that any necessary adjustments are entered in Boxes 11C, 11D, 11H and 11I.												
17.	Have any of the investments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?												
.,.													
	17 No Yes												
	Go to Question 18.												
Ta	x calculation												
IU.	x culculation												
18.	Calculate the tax payable below.												
	Copy the tax from Box 11M on page 2 to Box 18A.												

See page 8 of the guide to work out the amount claimable.

Subtract Box 18B from Box 18A. Print your answer in Box 18C. If Box 18B is larger than Box 18A print "0.00".

Print the fund's imputation credits in Box 18D.

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18B	\$,		,		
18C	\$,		,		
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	Subtract Box 18D from Box 18C. Print your answer in Box 18E. If Box 18D is larger than Box 18C, print "0.00".	18E \$, , ,												
	Print any RWT and any other tax credits not included above in Box 18F.	18F) \$												
	Print any Residential land withholding tax (RLWT) credit. See page 9 of the guide.	18FA \$, , , , ,												
	Subtract Box 18F and 18FA from Box 18E and print the difference in Box 18G. This is the residual income tax . If the total Boxes 18F and 18FA are larger than Box 18E, the difference is a credit. If the total Box 18E is larger than Boxes 18F and 18FA, the difference is a debit.	(Tick one) Credit Debit												
	Print any 2020 provisional tax paid in Box 18H. If Box 18G is a credit, add Box 18G and Box 18H. This is your refund. If Box 18G is a debit, subtract Box 18H from Box 18G. This is your tax to pay. If Box 18H is larger than Box 18G, the difference is your refund. Print this in Box 18I. Tax to pay is due by 7 February 2021 (if you have a tax agent see page 12 of the guide).	18H \$, , ,												
19.	If the fund is getting a refund how do you want it paid?													
	Copy the refund from Box 18I to Box 19.	19 \$,												
	Print any overpayment of 2021 provisional tax you would like refunded or transferred in Box 19A. Please see page 9 of the guide.	19A) \$												
	Add Box 19 and Box 19A. Print the answer in Box 19B.	19B \$												
	 Do you want the refund transferred: to 2021 provisional tax? Print the amount in Box 19C. to someone else's income tax account? Are you an "associated taxpayer"? See page 10 in the guide 	19C) \$, , , ,												
	Name of taxpayer receiving refund	Their IRD number												
	Year ended 31 March Amount	19E) \$												
	Subtract Box 19C and Box 19E from Box 19B. Print the answer in Box 19F. This is the balance to be refunded.	19F \$, , ,												
	Please pay the balance to the fund's bank or other deposit account. The fastest and safest way to receive your refund is by direct credit to your fund's or other deposit bank account. Please include the fund's bank account details at Question 19G. If the suffix has only two numbers, enter them in the first two squares of the suffix box.													
	Name of account Bank 19G	Branch Account number Suffix												
20.	Initial provisional tax liability. Is this the first year the fund started to derive income	e from a taxable activity? If it is, see page 10 of the guide.												
	No Go to Question 21.	Day Month Year												
	Yes Print the start date in Box 20.	20												
21.	 See page 11 of the guide to work out the fund's 2021 provisional tax. Print the option used (S, E or R) in Box 21. Print the 2021 provisional tax payable here if you are using S or E. 	21) 21A) \$, , 0 0												
No	otice of assessment and declaration	See page 13 of the guide.												
22. Please read and sign the following. The information in this return is true and correct and represents my assessment for the year ended 31 March 2020, as required under the Tax Administration Act 1994.														
	Signature / / / Date	Please make a copy of this return for your own records.												
Priv	acy Inland Revenue may give information about you to other government agencies who	o are entitled to it under legislation. See page 14 of the guide.												