

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

IR44 2022

1 April 2021 to 31 March 2022

The 2022 IR44 guide is available only on our website. To view a copy go to ird.govt.nz/forms-guides 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
2. If the fund's correct name is not shown above, see the guide for further details.
3. If your correct postal address is not shown above, print the full address in Box 3. Do not print the fund's tax preparer's address here. See the guide for further details.
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 the guide for further details. 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? No Yes Go to Question 8. See the guide for further details. 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 the guide for further details.
 10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details. 10 No Go to Question 11. Yes Go to Question 11 and write the details in Box 11P.

come	
What is the fund's income? See the guide for further details before completing this section. Print the fund's income (excluding any income from Boxes 11A to 11J, 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".	Income \$, , ,
If the fund received any income or incurred any expenditure from residential property select which method you are using and print the totals in Boxes 11A to 11F.	Portfolio Individual Combination (tick 1) Total residential income 11A \$, Residential rental deductions 11B \$, Excess residential rental deductions brought forward 11C \$, Residential rental deductions claimed this year 11D \$, Net residential income - if a loss, put a minus sign in the last box 11E \$, Excess residential rental deductions carried forward 11F \$, .
If the fund incurred any interest from residential property show the details in Boxes 11G to 11I.	Total interest on residential property 11G \$, , , ,
A Māori exempt company or not a residential land company Certain schedule 15 exclusions or property not in NZ Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021	New build exemption Development or land business exemption Emergency, transitional, social or council housing
If the fund received any income from taxable property sales/disposals print the income in Box 11J. If it's a loss put a minus sign in the last box. Do not include any bright-line loss.	Profit/loss from sale of property 11J \$, ,
Deductions transferred from other schemes under section DV 2 of the Incompanies. IRD number Print the total deduction amounts transferred from other schemes in	Amount \$
Box 11K. Print the deductions for profits or losses treated as capital on disposal of pre-1 April 1988 investments in Box 11L. Print the deductions for profits or losses treated as revenue on disposal of pre-1 April 1988 investments in Box 11M.	11K \$, ,
Add Boxes 11K, 11L and 11M. Print the total in Box 11N.	11N \$, ,
Subtract Box 11N from the sum of Boxes 11, 11E and 11J. Print the difference in Box 11O.	110 \$, , ,

	and the amounts to be transferred. See	the guide to i	iiid Out v	vnat ex	Jenses	can be	transie	rred.	
Name	IRD number		Amoun	t					
			\$,	Ш	,	Ш		Ш
			\$,		ļ,			
			\$						
			\$						П
			\$	1	\Box				П
				,		,			
Print the total deduction amounts to t	transfer to another scheme in Box 11P.	11P	\$	ļ.,		,			
Print additions for profits or losses trea pre-1 April 1988 investments in Box 11		11Q	\$	П					
Print additions for profits or losses trea pre-1 April 1988 investments in Box 11	ated as revenue on disposal of	11R	\$	j,		,			
Add Boxes 11O, 11P, 11Q and 11R. Prir	nt the total in Box 11S.	115	\$						
Print any net losses brought forward fr			\$		+	,			
		<u> </u>	,	,	#	,			
C L	rne amount in Box 11U. It a loss.	4411	\$						
		110	,	,		,		•	
out a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A.	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.	110		,		,		i.	
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Stee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.			,	Trustee	, , 's IRD n	umber	İ	
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. It Copy this amount to Box 18A. Istee details and discl Print the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.			,	Trustee	, , 's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	, , 's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	,	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Istee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	,	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. If Copy this amount to Box 18A. Stee details and disclering the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
Subtract Box 11T from Box 11S. Print to put a minus sign in the last box. This is Calculate the tax payable at the releval details. Print your answer in Box 11V. It Copy this amount to Box 18A. Istee details and disclement the full names of the trustees Trustee's name	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		
put a minus sign in the last box. This is Calculate the tax payable at the releva details. Print your answer in Box 11V. It Copy this amount to Box 18A. Istee details and discl Print the full names of the trustees	s the fund's taxable income . nt rate - see the guide for further f 11U is a loss, print "0.00" in Box 11V.				Trustee	's IRD n	umber		

C

	If the fund is an investor fund you do not have to complete Questions 14 to 21.						
14.	Have any of the fund's investments been disposed of during the year?						
	14	No	Go to Question 18.				
		Yes	See the guide for further details. Print the amount of the gain or loss in Box 14A. If it's a loss, put a minus sign in the last box.				
15.	In calcula as not ta		final taxable income amount, have you treated any gains or losses from investments on capital account or otherwis	se			
	15	No	Go to Question 16.				
		Yes	Print the reasons in the space provided.				
16.	Have any	of the ir	nvestments 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 11L, 11M, 11Q and 11R.				
17.	Have any	of the ir	nvestments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?				
17.	17	No	Yes				
			tuestion 18.				
Tax	x calc	ulatio	on				
18.	Calculate	the tax	payable below.				
	Copy the	tax from	n Box 11V on page 3 to Box 18A. 18A \$, , ,				
			verseas tax credits in Box 18B. vork out the amount claimable. 18B \$, , ,				
	If Box 18	3 is larger	from Box 18A. Print your answer in Box 18C. than Box 18A print "0.00". .				
		Box 18D	from Box 18C. Print your answer in Box 18E. If Box 18D is larger nt "0.00".				
	Print any	RWT and	d any other tax credits not included above in Box 18F.				
	Print any further d		tial land withholding tax (RLWT) credit. See the guide for 18FA \$, ,				
	This is the	e residua	and 18FA from Box 18E and print the difference in Box 18G. Il income tax.				
			18F and 18FA is larger than Box 18E, the difference is a credit. (Tick 1) Credit Debit than the total of Box 18F and 18FA, the difference is a debit.	t			
			ovisional tax paid in Box 18H. dit, add Box 18G and Box 18H. This is your refund.				
	If Box 180	G is a deb	oit, subtract Box 18H from Box 18G. This is your tax to pay. r than Box 18G, the difference is your refund. Print this in Box 18I.				
		y is due	by 7 February 2023 (if you have a tax agent see the guide for (Tick 1) Refund Tax to pay	,			

19.	If the fund is getting a refund how do you want it paid?					
	Copy the refund from Box 18I to Box 19.					
	Do you want the refund transferred: • to 2023 provisional tax? Print the amount in Box 19A. • to someone else's income tax account?					
	Are you an "associated taxpayer"? See the guide for further details.					
	Name of taxpayer receiving refund					
	Year ended 31 March Amount 19C) \$					
	Subtract Box 19A and Box 19C from Box 19. Print the answer in Box 19D. This is the balance to be refunded. 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 19E. If the suffix has only 2 numbers, enter them in the first 2 squares of the suffix box.					
	Name of account Bank Branch Account number Suffix 19E					
20.	Initial provisional tax liability. Is this the first year the fund started to derive income from a taxable activity? If it is, see the guide for further details.					
	No Go to Question 21. Day Month Year					
	Yes Print the start date in Box 20.					
21.	See the guide to work out the fund's 2023 provisional tax. Print the option used (S, E or R) in Box 21. Print the 2023 provisional tax payable here if you are using S or E.					
No	tice of assessment and declaration See the guide for further details.					
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 2022, as required under the Tax Administration Act 1994.					
	Signature / Please make a copy of this return for your own records.					
	Date					
	cy Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for er details.					
OI	FICE USE ONLY 23 Correspondence indicator Accounts included Yes No					

March 2022