

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

IR44 2025

1 April 2024 to 31 March 2025

The 2025 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. 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 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?YesSee the guide for further details.
 10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details. No Go to Question 11. Yes Go to Question 11 and write the details in Box 11S.

ome		
What is	the fund's income?	
See the g	guide for further details before completing this section.	Income
before a	e fund's income (excluding any income from Boxes 11A to 11M, and ny adjustments referred to in Question 11 of the guide) in Box 11. oss, put a minus sign in the last box. If nil income, show "0.00".	11 🕨 \$
	nd received any income or incurred any expenses from residential y select which method you are using and print the totals in Boxes 11.	Portfolio Individual Combination (tick 1 Gross residential rental income
		Net bright-line profit (excluding losses)
		11B \$
		Other residential income
		11C) \$
		Total combined residential income Add Boxes 11A, 11B and 11C. Print the total in Box 11D.
		Residential rental deductions
		11E) \$
		Excess residential rental deductions brought forward
		11F) \$
		Residential rental deductions claimed this year
		11G) \$, , , , , , , , , , , , , , , , , ,
		Net residential income - if a loss, put a minus sign in the last box
		Excess residential rental deductions carried forward
		111 🕨 \$
16 eh a 6	ad in a sum ad any intervent from unaidantial musa autorabas abas data ila in	Total interest on residential property
	nd incurred any interest from residential property show the details in IJ to 11L.	11) \$
		Interest expense claimed
		11KD S
Reason fo	or interest expense claimed	* , , , ,
11L)	A Māori exempt company or not a residential land company	New build exemption
	Certain schedule 15 exclusions or property not in NZ	Development or land business exemption
	Phasing of interest	Emergency, transitional, social or council housing
	Approved build-to-rent exclusion	
If the fur	nd received any income from taxable property sales/disposals	Profit/loss from sale of property
	e income in Box 11M. If it's a loss put a minus sign in the last box.	11M \$
print the	nclude any bright-line loss.	
print the Do not i	nclude any bright-line loss.	
print the Do not i		ne Tax Act 2007. Amount
print the Do not i Deducti	nclude any bright-line loss. Sons transferred from other schemes under section DV 2 of the Incompared to Incompared Incomp	ne Tax Act 2007.
print the Do not i Deducti	nclude any bright-line loss. Sons transferred from other schemes under section DV 2 of the Incompared to Incompared Incomp	ne Tax Act 2007. Amount
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print the Do not i	nclude any bright-line loss. Sons transferred from other schemes under section DV 2 of the Incompared to Incompared Incomp	me Tax Act 2007. Amount \$, , , , , , , , , , , , , , , , , ,
print the Do not i Deducti Name	ons transferred from other schemes under section DV 2 of the Incoming IRD number IRD number e total deduction amounts transferred from other schemes in	me Tax Act 2007. Amount \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

Subtract Box 11Q from the sum of Boxes 11, 11H and 11M. Print the difference in Box 11R. Subtract Box 11Q from the sum of Boxes 11, 11H and 11M. Print the difference in Box 11R. Deductions transferred to another scheme Only fill in the details below in you answered "Yes" at Box 10. Providing this information and signing the declaration at Question 22 meets the election requirements of section DV 2 of the Income Tax Act 2 meets the details of the scheme and the amounts so be transferred. See the guide to find our what expenses can be transferred. Name IRD number Amount Amount Amount Print the total deduction amounts to transfer to another scheme in Box 11S. Print additions for profits or losses treated as capital on disposal of pried April 1988 investments in Box 11U. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Subtract Box 11W from Box 11V. Print the amount in Box 11X if a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. Subtract Box 11W from Box 11V. Fill X is a loss, print "100" in Box 11V. First the full names of the trustees Trustee's RD number Trustee's RD number Trustee's RD number Trustee's RD number Trustee's RD number in Full and the print the formation and trustees on a separate sheet and attach it to the top of this page. If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.	Print the deductions for profits or lo of pre-1 April 1988 investments in B		11P	\$,			,			
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 of section DV 2 of the Income Tax Act : Print below the details of the scheme and the amounts to be transferred. See the guide to find out what expenses can be transferred. Name IRD number Announc Announc Announc Announc Announc Print dedictions for profits or losses treated as capital on disposal of pre-1 April 1988 intersectments in Box 110. Print addictions for profits or losses treated as capital on disposal of pre-1 April 1988 intersectments in Box 110. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Print any net losses brought forward from previous years in Box 11V. Subtract Box 11W from Box 11V. Frint the amount in Box 11V. If I I I I I I I I I I I I I I I I I I	Add Boxes 11N, 11O and 11P. Print	the total in Box 11Q.	11Q	\$,			,		1	
Only fill in the details below if you answered "Yes" at Rox 10. Providing this information and signing the declaration at Question 22 meets the election requirements of section DV 2 of the Income Tax Act 2 Months information and signing the declaration at Question 22 meets the election requirements of section DV 2 of the Income Tax Act 2 Months in Income Tax Act 2 Months and 1 Months 1 Months 1 Months 2		11R	\$,			,				
Name RD number Amount	Only fill in the details below if you a	nswered " Yes " at Box 10.	he election re	equiren	nents o	f sect	ion [OV 2	of the	Incor	ne Tax	: Act :
Print the total deduction amounts to transfer to another scheme in Box 115. Print additions for profits or losses treated as capital on disposal of pre-1 April 1988 investments in Box 117. Print additions for profits or losses treated as revenue on disposal of pre-1 April 1988 investments in Box 110. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Print any net losses brought forward from previous years in Box 11W. Subtract Box 11W from Box 11V. Print the amount in Box 11X. If a loss, put a minus sign in the last box. This is the fund's taxable income. Calculate the tax payable at the relevant rate - see the guide for further details. Print, your answer in Box 11Y. If 11X is a loss, print "0.00" in Box 11Y. Copy this amount to Box 18A. ustee details and disclosures Print the full names of the trustees Trustee's name Trustee's RD number In the full names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this page. If the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this page.			e the guide to			at exp	ense	s car	n be ti	ransfe	rred.	
Print the total deduction amounts to transfer to another scheme in Box 115. Print additions for profits or losses treated as capital on disposal of pere 1 April 1988 investments in Box 11T. Print additions for profits or losses treated as revenue on disposal of pere 1 April 1988 investments in Box 11T. Print additions for profits or losses treated as revenue on disposal of pere 1 April 1988 investments in Box 11U. Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V. Print any net losses brought forward from previous years in Box 11W. Subtract Box 11W from Box 11V. Print the amount in Box 11X. If a loss, put a minus sign in the last box. This is the fund's taxable income. Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11Y. If 11X is a loss, print "0.00" in Box 11Y. Sustee details and disclosures Print the full names of the trustees Trustee's name Trustee's RBD number Print the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this page. If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.	Ivairie	ind hamber			ount		Т					
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Print any net losses brought forward from previous years in Box 11W. Subtract Box 11W from Box 11V. Print the amount in Box 11X. If a loss, put a minus sign in the last box. This is the fund's taxable income. Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11Y. If 11X is a loss, print "0.00" in Box 11Y. Copy this amount to Box 18A. Sustee details and disclosures 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. If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.	Print additions for profits or losses t	reated as revenue on disposal of	110	\$,			,			
Subtract Box 11W from Box 11V. Print the amount in Box 11X. If a loss, put a minus sign in the last box. This is the fund's taxable income. Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11Y. If 11X is a loss, print "0.00" in Box 11Y. Copy this amount to Box 18A. Sustee details and disclosures Print the full names of the trustees Trustee's name 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. If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.	Add Boxes 11R, 11S, 11T and 11U. P	rint the total in Box 11V.	11V	\$,			,			
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Print the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this page. If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.	Print the full names of the trustees								_			
If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is require	Trustee's name						Trust	ee's II	≀D nui	mber		
If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is require							-	+	+		+	
If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is require							_	4	4			
If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is require												
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If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is require												
			neet and atta	ch it to	the to	n of t	his r	age.				
13 No Yes	Print the names and IRD numbers o	f any additional trustees on a separate sh	icci and atta	C11 10 00	tile to	P 0						
									nal di	sclosu	ıre is r	equir

	If the fun	d is ar	n inves	stor fund y	you do no	t have to	comple	ete Que	stions 1	14 to 21										
14.	Have any	of the	e fund	's investm	ents been	dispose	d of dur	ring the	year?											
	No Go to Question 18.																			
		Yes			uide for fu or loss in B t box.						14A	\$,		<u>,</u>				
15.	In calcula as not ta	_		al taxable	income a	mount, h	1ave you	u treated	d any ga	ains or l	losses fi	rom in	vestme	ents o	on ca	pital ac	count	or ot	herwise	
	15	No		Go to Qu	estion 16.															
		Yes		Print the	reasons in	the space	e provid	ded.												
16.	Have any	of the	e inves	tments ac	cquired be	efore 1 A	pril 198	8 been o	dispose	d of du	ring the	e incor	ne yea	r?						
	16	No		Go to Qu	estion 17.															
		Yes		Ensure th	at any nec	essary ad	ljustmer	nts are e	ntered i	in Boxes	s 11O, 1	1P, 117	and 1	1U.						
17.	Have any	of the	inves	tments at	Question	14 been	ı treatec	d as trad	ling sto	ck und	er secti	on EB	1 of the	e Inco	ome	Tax Act	2007?			
	17	No		Yes																
		Go to	Quest	tion 18.																
Tax	x calc	ulat	tion	ı																
18.	Calculate	the t	ах рау	able belov	w.															
	Copy the tax from Box 11Y on page 3 to Box 18A.																			
	Print the fund's overseas tax credits in Box 18B. See the guide to work out the amount claimable. 18B \$, , ,																			
Subtract Box 18B from Box 18A. Print your answer in Box 18C. If Box 18B is larger than Box 18A print "0.00". \$ 18C \$, , ,										I										
Print the fund's imputation credits in Box 18D.																				
Subtract Box 18D from Box 18C. Print your answer in Box 18E. If Box 18D is larger than Box 18C, print "0.00".								,			Щ									
	Print any	RWT	and an	y other ta	x credits n	ot includ	ded abov	ve in Box	κ 18F.		1	8F 🕨	\$,		ļ,			
	Print any further de		ential l	and withh	olding tax	(RLWT)	credit. S	See the g	guide fo	or	18	BFA	\$,		,			
				18FA from	n Box 18E	and print	the diff	ference i	n Box 1	18G.	18	8G)	\$	П						
	If the tota	al of Bo	ox 18F	and 18FA	is larger th I of Box 18								(Tick	1)	,	Credit			Debit	
					aid in Box							18H	\$	П	Т		T	T		
	If Box 180	G is a d	lebit, s	ubtract Bo	8G and Bo ox 18H fro	m Box 18	G. This	is your t	ax to pa			18I	\$							
	If Box 18H is larger than Box 18G, the difference is your refund. Print this in Box 18 Tax to pay is due by 7 February 2026 (if you have a tax agent see the guide for further details).										31.		(Tick	1)	,	Refund	,	Tax	to pay	
	iui tilei u	etalis											(-,					/	

19.	If the fund is getting a refund how do you want it paid?
	Copy the refund from Box 18l to Box 19.
	Do you want the refund transferred: • to 2026 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 Print the option used (S, E or R) in Box 21.
	fund's 2026 provisional tax. • Print the 2026 provisional tax payable here if you are using S or E. 21A \$ 0 0
No	otice 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 2025, as required under the Tax Administration Act 1994.
	Signature / Please make a copy of this return for your own records.
	Date
Deix	acy Inland Payanua may give information about you to other government agencies who are entitled to it under legislation. See the social for
	acy Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for ner details.
0	FFICE USE ONLY 23 Correspondence indicator Accounts included Yes No

March 2025