



Income tax return

Registered superannuation funds

Income Tax Act 2007 Tax Administration Act 1994

IR44 2026

1 April 2025 to 31 March 2026

The 2026 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 (1 2 3 4 5 6 7 8))

1 ▶

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.

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.

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.

7 ▶

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?

8 ▶ 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?

9 ▶ 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.

Income

11. 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".

If the fund received any income or incurred any expenses from residential property select which method you are using and print the totals in Boxes 11A to 11I.

Income

11 ▶ \$

Portfolio Individual Combination (tick 1)

Gross residential rental income

11A ▶ \$

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.

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

11H ▶ \$

Excess residential rental deductions carried forward

11I ▶ \$

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 Income Tax Act 2007.

Name	IRD number	Amount
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Print the total deduction amounts transferred from other schemes in Box 11K.

11K ▶ \$

Print the deductions for profits or losses treated as **capital** on disposal of pre-1 April 1988 investments in Box 11L.

11L ▶ \$

Print the deductions for profits or losses treated as **revenue** on disposal of pre-1 April 1988 investments in Box 11M.

11M ▶ \$

Add Boxes 11K, 11L and 11M. Print the total in Box 11N.

11N \$

Subtract Box 11N from the sum of Boxes 11 and 11H. Print the difference in Box 11O.

11O \$



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 2007.

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	Amount
		\$, , .
		\$, , .
		\$, , .
		\$, , .
		\$, , .

Print the total deduction amounts to transfer to another scheme in Box 11P.

11P ▶ \$, , .

Print additions for profits or losses treated as **capital** on disposal of pre-1 April 1988 investments in Box 11Q.

11Q ▶ \$, , .

Print additions for profits or losses treated as **revenue** on disposal of pre-1 April 1988 investments in Box 11R.

11R ▶ \$, , .

Add Boxes 11O, 11P, 11Q and 11R. Print the total in Box 11S.

11S \$, , .

Print any net losses brought forward from previous years in Box 11T.

11T ▶ \$, , . -

Subtract Box 11T from Box 11S. Print the amount in Box 11U. If a loss, put a minus sign in the last box. This is the fund's **taxable income**.

11U ▶ \$, , .

Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11V. If 11U is a loss, print "0.00" in Box 11V. Copy this amount to Box 18A.

11V ▶ \$, , .

Trustee 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, see the guide for further details. Tick "yes" if additional disclosure is required.

13 ▶ No Yes

Go to Question 14.

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.

14A ▶ \$, , .

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?

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 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.

Tax calculation

18. Calculate the tax payable below.

Copy the tax from Box 11V on page 3 to Box 18A.

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 \$, , .

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

18D ▶ \$, , .

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 the guide for further details.

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 of Box 18F and 18FA is larger than Box 18E, the difference is a credit.

If Box 18E is larger than the total of Box 18F and 18FA, the difference is a debit.

18G ▶ \$, , .

(Tick 1) Credit Debit

Print any 2026 provisional tax paid in Box 18H.

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 2027 (if you have a tax agent see the guide for further details).

18I \$, , .

(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 2027 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

19 \$

19A ▶ \$

Their IRD number **19B** ▶

Amount **19C** ▶ \$

Subtract Box 19A and Box 19C from Box 19. Print the answer in Box 19D.
This is the balance to be refunded.

19D \$

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 **19E** ▶

Bank Branch Account number Suffix

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.

Yes Print the start date in Box 20.

20 ▶ Day Month Year

21. See the guide to work out the fund's 2027 provisional tax.

- Print the option used (S, E or R) in Box 21.
- Print the 2027 provisional tax payable here if you are using S or E.

21 ▶
21A ▶ \$. **00**

Notice 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 2026, as required under the Tax Administration Act 1994.

Signature

/ /
Date

Please make a copy of this return for your own records.

Privacy Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for further details.

OFFICE USE ONLY **23** ▶

Correspondence indicator

Accounts included Yes No