# Annual imputation return including FDP account return 

Income Tax Act 2007• Tax Administration Act 1994
$\qquad$
Address
IRD number


## IR 4J 2015

## 1 April 2014 to 31 March 2015

Use this form only if you need to file the company's imputation return separately from the income tax return, or you are an Australian company that made a trans-Tasman election or a group representative of a newly elected imputation group.
If you want to file them together, please use the IR 4 return, which combines the income tax and imputation returns.
Send your completed return to the address on page 4.

1. Print the company's IRD number in Box 1 , if not shown above.

1
IRD number

(8 digit numbers start in the second box. 12345678 )
2. Print the company's name in Box 2 , if not shown above.

2
3. Print the company's postal address in Box 3, if not shown above.

See page 6 of the guide.
Do not print your tax agent's address here.

3
Please put street address or PO Box number above and suburb, box lobby or RD, town or city below
4. If the street address is different from the postal address, print it in full in Box 4.

4
Please put street address above and suburb, town or city and region below
5. Print the daytime phone number in Box 5 .
6. Print the opening balance at 1 April 2014 in Box 6 . See page 7 of the guide.
7. Credits-see pages 7 and 8 of the guide.

Payments
Income tax paid for 1989 and subsequent years
FDP paid
RWT on interest received

## Imputation

Imputation and FDP credits attached to dividends received
If you are a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 9 of the guide.
Other (please specify)
$\square$

Add Boxes 7A to 7E. Print the total in Box 7F. This is the total credits.
8. Debits-see page 10 of the guide.

## Refunds

Income tax refunded for 1989 and subsequent years
FDP refunds

## Imputation

Imputation credits attached to dividends paid
Other, including change of shareholding adjustment (please specify)
Other debits

Add Boxes 8 A to 8 D . Print the total in Box 8 E . This is the total debits.
9. Closing balance at 31 March 2015

If Box 6 is a credit, add Box 6 and Box 7 F , then subtract Box 8 E .
If Box 8 E is smaller than the total of Box 6 and Box 7 F , Box 9 is a credit.
If Box 6 is a debit, add Box 6 and Box 8 E , then subtract Box 7 F .
If Box 7 F is smaller than the total of Box 6 and Box 8 E, Box 9 is a debit.
Adjustments to reduce "Further income tax payable".
See page 11 of the guide.
Further income tax payable. Subtract Box 9A from Box 9.
Print the total in Box 9B.
10. Imputation penalty tax-see page 12 of the guide.

If Box $9 B$ is a debit, multiply it by 0.1 (10\%). Print your answer in Box 10 .

Add Box 9B and Box 10. Print your answer in Box 10A.
This is the total payable and is due by 20 June 2015.

## 6 \$

(Tick one) Credit Debit

## 7A \$

7B \$
7c \$

7D \$

## $7 E$ )

7F $\$$

## 8A \$

8B \$

8C \$

8D \$
8E \$
9 \$
(Tick one) Credit Debit

## 9A \$

9B \$

## 10 \$

$10 A$ \$

## FDP account return

Complete this return only if the company has elected to maintain an FDP account.
Note: If you are a group representative of a newly elected imputation group this portion of the return will need to be completed by the separate companies of the group.
11. Print the opening balance at 1 April 2014 in Box 11.

See page 13 of the guide.
12. Credits-see page 13 of the guide.

FDP account
FDP paid
FDP credits attached to dividends received
Add Boxes 12A and 12B. Print the total in Box 12C. This is the total credits.
13. Debits-see page 14 of the guide.

FDP account
FDP credits attached to dividends paid
FDP refunded
Other (please specify)
$\qquad$

Add Boxes 13A to 13C. Print the total in Box 13D. This is the total debits.
14. If Box 11 is a credit, add Box 11 and Box 12 C , then subtract Box 13 D .

If Box 13 D is smaller than the total of Box 11 and Box 12 C , Box 14 is a credit.
If Box 11 is a debit, add Box 11 and Box 13D, then subtract Box 12C.
If Box 12 C is smaller than the total of Box 11 and Box 13 D , Box 14 is a debit.
15. Print the amount, if any, transferred to the imputation credit account (ICA) in Box 15 .
16. Closing balance at 31 March 2015-see page 14 of the guide.

Subtract Box 15 from Box 14. Print your answer in Box 16.
17. Imputation penalty tax-see page 15 of the guide.

If Box 16 is a debit multiply it by $0.1(10 \%)$. Print your answer in Box 17 .

Add Box 16 and Box 17. Print your answer in Box 17A.
This is the total payable and is due by 20 June 2015.

## 11 \$

(Tick one) Credit Debit


12B \$
12C \$

13A \$
13B \$

13C) \$

13D \$

14 \$
(Tick one) Credit Debit

15 \$

16 \$
(Tick one) Credit Debit

17 \$

17A \$

There are penalties for not putting in a tax return or for putting in a false return.

## Declaration

18. Read this declaration and sign the return.

This is a true and correct return for the year ended 31 March 2015.

Signature
Signature / /

## Send the completed return to the following address:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

For a full list of addresses go to www.ird.govt.nz (search keywords: contact us).

