Inland Revenue
Te Tari Taake

Annual imputation return

Income Tax Act 2007 • Tax Administration Act 1994

Name

Address

IRD number

IR4J 2026

1 April 2025 to 31 March 2026

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 IR4 return, which combines the income tax and imputation returns.

Send your completed return to the address on page 2.

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. 1 2 3 4 5 6 7 8)

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 the guide for further details.
Do not print your tax preparer'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.

5

Prefix Phone number

Annual imputation return

Complete for the tax year 1 April 2025 to 31 March 2026 regardless of your accounting year.

6. Print the **opening balance at 1 April 2025** in Box 6. This is the same as the closing balance at 31 March 2025. See the guide for further details.

6 $, , .

(Tick 1) Credit ☐ Debit ☐

7. Credits - see the guide for further details.

Payments

Income tax paid for 1989 and subsequent years — 7A $, , .

RWT on interest received — 7B $, , .

Imputation

Imputation credits attached to dividends received — 7C $, , .

If you are a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), see the guide for further details.

Other (please specify)

Other credits — 7D $, , .

Add Boxes 7A to 7D. Print the total in Box 7E. This is the **total credits**. — 7E $, , .

8. Debits - see the guide for further details.

Refunds

Income tax refunded for 1989 and subsequent years — 8A $, , .

Imputation

Imputation credits attached to dividends paid — 8B $, , .

Other, including change of shareholding adjustment (please specify)

Other debits — 8C $, , .

Add Boxes 8A to 8C. Print the total in Box 8D. This is the **total debits**. — 8D $, , .

9. Closing balance at 31 March 2026 — 9 $, , .

If Box 6 is a credit, add Box 6 and Box 7E, then subtract Box 8D.
If Box 8D is smaller than the total of Box 6 and Box 7E, Box 9 is a credit.
If Box 6 is a debit, add Box 6 and Box 8D, then subtract Box 7E.
If Box 7E is smaller than the total of Box 6 and Box 8D, Box 9 is a debit.

(Tick 1) Credit ☐ Debit ☐

Adjustments to reduce "Further income tax payable". See the guide for further details. — 9A $, , .

Further income tax payable. Subtract Box 9A from Box 9. Print the total in Box 9B. — 9B $, , .

10. Imputation penalty tax - see the guide for further details.

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

Add Box 9B and Box 10. Print your answer in Box 10A. — 10A $, , .

This is the total payable and is due by 20 June 2026.

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

Declaration

Read this declaration and sign the return.

This is a true and correct return for the year ended 31 March 2026.

Signature

/ / Date

Send the completed return to: Inland Revenue, PO Box 39090, Wellington Mail Centre Lower Hutt 5045.
For a full list of addresses go to ird.govt.nz/contact-us

OFFICE USE ONLY 11 Correspondence indicator ☐

RESET FORM