



Income tax return Clubs or societies

Income Tax Act 2007, Tax Administration Act 1994

IR9 2025

1 April 2024 to 31 March 2025

If the club or society's name, IRD number and postal address are shown correctly above, go to Question 4.

- (8 digit numbers start in the second box 1 2 3 4 5 6 7 8)

2. If the correct name is **not** shown above, see the guide for further details.

3. If the correct **postal** address is **not** shown above and is different to the street address below, print the full address in Box 3. Do not print your tax preparer's address here. See the guide for further details.

Please put street address or PO Box number **above** and suburb, box lobby or RD and town, city or region **below**.

4. If the correct **street** address is **not** shown below, print it in full in Box 4.

Please put street address **above** and suburb or RD and town, city or region **below**.

5. If the correct daytime phone number is **not** shown below, print it in Box 5.

Prefix

Phone number

6. If your club or society's correct bank account number is **not** shown below, print it in Box 6.

Bank

Branch

Account number

Suffix

- If the suffix has only 2 numbers enter them in the first 2 squares of the suffix box.
- For information about direct crediting see the guide.

- 7. Is this the club or society's first return?**

No Go to Question 8.

Yes ☐ Print the date on which the club or society started in Box 7.

Day

Month

Year

- 8. Is the club or society incorporated?**

No ☐

Yes

Please make sure you complete this question because different tax rates apply.

See the guide for further details.

- 9. Has the club or society ceased?**

No ☐ Go to Question 10.

Yes ☐ See the guide for further details.

14. Is the organisation 1 of the following? See Exempt income in the guide.

- amateur sports club
- racing club
- charitable society
- district improvement society
- veterinary services promoter
- scientific or industrial research promoter, or
- herd improvement promoter.

No ☐ Go to Question 15.

Yes ☐ • If any part of the club or society's funds is available for the private benefit of any of the members, or the organisation's income is not exempt, complete Boxes 14, 14A, 14B, 14C and 14D. Attach a completed **Financial statements summary - IR10** form or a set of financial accounts.

- Print any interest in Box 14 (if a loss, put a minus sign in the last box).

14 ▶ \$, , .

- Print any dividends in Box 14A.

14A ▶ \$, , .

- Print any taxable Māori authority distributions in Box 14B.

14B ▶ \$, , .

- Other income not already included elsewhere in the return. Print the net income in Box 14C (if a loss, put a minus sign in the last box).

14C ▶ \$, , .

- Add Boxes 10H, 12, 14, 14A, 14B and 14C. Print the total in Box 14D. This is the total income (if a loss, put a minus sign in the last box).

14D ▶ \$, , .

- Go to Question 16.

15. All other clubs and societies

If you answered "No" to Questions 13 and 14, complete Boxes 15, 15A, 15B, 15C and 15D. Attach a completed **Financial statements summary - IR10** form or a set of financial accounts. See the guide for further details.

- Print any interest in Box 15 (if a loss, put a minus sign in the last box).

15 ▶ \$, , .

- Print any dividends in Box 15A.

15A ▶ \$, , .

- Print any taxable Māori authority distributions in Box 15B.

15B ▶ \$, , .

- Other income not already included elsewhere in the return. Print the net income in Box 15C (if a loss, put a minus sign in the last box).

15C ▶ \$, , .

- Add boxes 10H, 12, 15, 15A, 15B and 15C. Print the total in Box 15D. This is the total income (if a loss, put a minus sign in the last box).

15D ▶ \$, , .

- Income tax deduction for non-profit bodies. Print the deduction in Box 15E. See the guide for further details.

15E ▶ \$, , .

- If Box 15E is larger than Box 15D leave Box 15F blank. Subtract Box 15E from Box 15D. Print the total in Box 15F (if a loss, put a minus sign in the last box).

15F ▶ \$, , .

16. Net income (before donations). Copy the total from Box 13A, Box 14D or Box 15F to Box 16 (if a loss, put a minus sign in the last box).

16 ▶ \$, , .

17. Donations deduction

Is your organisation a friendly society, building society, or a society registered under the Incorporated Societies Act 1908 or Industrial and Provident Societies Act 1908?

No ☐ Go to Question 18.

Yes ☐ See the guide for further details. Print the amount in Box 17.

17 ▶ \$, , . -

18. Net income. Subtract Box 17 from Box 16 and print your answer in Box 18.

18 ▶ \$, , .

19. Can the club or society claim net losses brought forward?

No ☐ Go to Question 20.

Yes ☐ Print the net loss brought forward in Box 19.

19 ▶ \$, , . -

20. Taxable income

Subtract Box 19 from Box 18. Print the answer in Box 20 (if a loss, put a minus sign in the last box). This is the taxable income.

20 ▶ \$, , .

2026 Provisional tax

23. Initial provisional tax liability. Is this the first year that the club or society started to derive income from a taxable activity?

See the guide for further details.

No Go to Question 24.

Yes ☐ Print the start date of the taxable activity in Box 23.

23 ▶ Day Month Year

24. See the guide to work out the club or society's 2026 provisional tax.

- Print either **S** or **E** or **R** in Box 24.
- If you are using **S** or **E**, print the 2026 provisional tax payable here.

[illegible]

Notice of assessment and declaration See the guide for further details.

25. 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 _____ / _____

Date _____

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

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

26. What to do next

- **Send us your return by 7 July 2025, unless you have an extension of time or a non-standard balance date.**
- **Remember—if there is tax to pay, pay it by 7 February 2026 or if you use a tax agent see the guide for further details.**
You can make payments:
 - electronically, through your bank - we recommend you pay electronically using the “pay tax” function provided by most New Zealand banks.
 - by credit or debit card online through our website.
- **Attach a completed Financial statements summary - IR10 form or a set of financial accounts to this return.**
- **Write the date you sent the return to us on your copy of the return.**
- **Post us the return (even if there is no tax to pay).**
- **Keep your copy for your records.**

Send the completed return to us at:

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045

27 ▶

7

Yes

7