

Income

10. Did the organisation receive any income or incur any expenses from residential property?

No Go to Question 11.

Yes Print the totals below. See the guide for further details.

Select which method you are using.

(tick 1) Portfolio

Individual

Combination

Gross residential rental income

10A ▶ \$, , .

Other residential income

10C ▶ \$, , .

Residential rental deductions

10E ▶ \$, , .

Residential rental deductions claimed this year

10G ▶ \$, , .

Excess residential rental deductions carried forward

10I ▶ \$, , .

Net bright-line profit (excluding losses)

10B ▶ \$, , .

Total combined residential income. Add boxes 10A, 10B and 10C. Print the total in Box 10D.

10D ▶ \$, , .

Excess residential rental deductions brought forward

10F ▶ \$, , .

Net residential income - if a loss, put a minus sign in the last box

10H ▶ \$, , .

11. Did the organisation receive any income from taxable property sales/disposals not already included elsewhere in the return? (Do not include any bright-line loss.)

No Go to Question 12.

Profit/loss from sale of property - if a loss, put a minus sign in the last box

Yes Print details here. See the guide for further details.

11 ▶ \$, , .

12. Is the organisation a friendly society? See the guide for further details.

No Go to Question 13.

Yes • If the society, credit union or association of a credit union is registered (or treated as registered) under the Friendly Societies and Credit Unions Act 1982, print the net income from business carried on with non-members in Box 12. Attach a completed **Financial statements summary - IR10** form or a set of financial accounts.

If a loss, put a minus sign in the last box.

- Add Boxes 10H, 11 and 12. Print the total in Box 12A. This is the total income (if a loss, put a minus sign in the last box).
- Go to Question 13.

Net income or loss

12 ▶ \$, , .

12A ▶ \$, , .

13. 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 14.

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 13, 13A, 13B, 13C and 13D. Attach a completed **Financial statements summary - IR10** form or a set of financial accounts.

• Print any interest in Box 13 (if a loss, put a minus sign in the last box).

13 ▶ \$, , .

• Print any dividends in Box 13A.

13A ▶ \$, , .

• Print any taxable Māori authority distributions in Box 13B.

13B ▶ \$, , .

• Other income not already included elsewhere in the return. Print the net income in Box 13C (if a loss, put a minus sign in the last box).

13C ▶ \$, , .

• Add Boxes 10H, 11, 13, 13A, 13B, and 13C. Print the total in Box 13D. This is the total income (if a loss, put a minus sign in the last box).

13D ▶ \$, , .

• Go to Question 15.

14. All other clubs and societies

If you answered "No" to Questions 12 and 13, complete Boxes 14, 14A, 14B, 14C and 14D. 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 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, 11, 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** ▶ \$
- Income tax deduction for non-profit bodies. Print the deduction in Box 14E. See the guide for further details. **14E** ▶ \$
- If Box 14E is larger than Box 14D leave Box 14F blank. Subtract Box 14E from Box 14D. Print the total in Box 14F (if a loss, put a minus sign in the last box). **14F** ▶ \$

15. Net income (before donations). Copy the total from Box 12A, Box 13D or Box 14F to Box 15 (if a loss, put a minus sign in the last box). **15** ▶ \$

16. 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 17.

Yes See the guide for further details. Print the amount in Box 16.

16 ▶ \$

17. Net income. Subtract Box 16 from Box 15 and print your answer in Box 17. **17** ▶ \$

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

No Go to Question 19.

Yes Print the net loss brought forward in Box 18.

18 ▶ \$

19. Taxable income

Subtract Box 18 from Box 17. Print the answer in Box 19 (if a loss, put a minus sign in the last box). This is the taxable income.

19 ▶ \$

Tax calculation

20. Calculate the tax payable. See the guide for further details.

Work out the tax on the amount in Box 19. Print the answer in Box 20. If Box 19 is a loss, print "0.00" in Box 20.

20 ▶ \$

Print any overseas tax paid during the year in Box 20A.

20A ▶ \$

Subtract Box 20A from Box 20. Print the answer in Box 20B. If Box 20A is larger than Box 20, print "0.00".

20B ▶ \$

Print any imputation credits (from dividend statements) received in Box 20C.

20C ▶ \$

If you are unincorporated, print any excess imputation credits brought forward in Box 20D. See the guide for further details.

20D ▶ \$

Add up the total imputation credits from Boxes 20C and 20D and print the answer in Box 20E.

20E ▶ \$

Subtract Box 20E from Box 20B. Print the answer in Box 20F. See the guide for further details. If Box 20E is larger than Box 20B, print "0.00".

20F ▶ \$

Print any Resident withholding tax (RWT) in Box 20G.

20G ▶ \$

Print any Residential land withholding tax (RLWT) tax credit in Box 20GG. See the guide for further details.

20GG ▶ \$

Subtract Box 20G and 20GG from Box 20F. Print the answer in Box 20H.

20H ▶ \$

25. What to do next

- **Send us your return by 7 July 2026, 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 2027 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

OFFICE USE ONLY

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Correspondence indicator

Accounts Included?

Yes

No

March 2026