



Complete this form if your company was non-active but has become active.

1. Company's IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

2. Company's name

3. Company's postal address
Street address or PO Box number
Town or city

4. Company's business industry classification (BIC) code

5. Name of tax agent or agency

6. IRD number of tax agent or agency

7. Date the company became active
Day Month Year

Please answer the following questions

8. At the start of the income year in which it became non-active, did the company have any loss(es) available to be carried forward or offset against income?
 No Yes

9. At the start of the income year in which it became non-active, did the company have a credit balance in its imputation credit or dividend withholding payment credit accounts?
 No Yes

10. Has the shareholding ownership of the company changed directly or indirectly since the start of the income year in which the company became non-active?
 No Yes - complete the "Ownership details" panel over the page.

11. Do the changes in the company's ownership prevent it using any loss or credit balance referred to in Questions 8 and 9? Read the notes to Question 10 on the back of this form.
 No Yes

12. Indicate the type of company
 Widely held company
 Close company
 Qualifying company

13. Details of the person completing this form

Contact name

Contact person's designation or title

Contact telephone number

Email address

Signature

/ /
Date

Send this form to:
Inland Revenue
Central Processing Centre
PO Box 39090
Wellington Mail Centre

Ownership details

Shareholding at the start of the period of non-activity	Current shareholding

Were there any other shareholding changes while the company was non-active?

No

Yes—show details in the space below.

Notes to Question 10

Losses

Before a company can carry forward losses, it must maintain 49% continuity of ownership at all times from the beginning of the income year of loss to the end of the income year the loss will be carried forward to.

For a company to offset a loss it must have a common shareholding of at least 66%, and it must have maintained 66% continuity of ownership.

If a company cannot carry forward or offset losses that it held at the start of the income year in which it became non-active, it must exclude them from its next income tax return.

Imputation and dividend withholding payment credits

If there has been a shareholding change of more than 34%, the company must show the credits held at the start of the income year when it became non-active as an “other debit” in its next imputation credit account or dividend withholding payment credit account return.