



Imputation group maintenance form

Election to join an existing imputation group Election to leave an imputation group Change of the nominated company of an imputation group If you need help completing this form, please read the notes on the back page.	
Election to join an existing imputation group	
Name of imputation group	(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)
Current ICA balance	\$
The undersigned company (or all companies in the consolidated group) agree and are eligible to: - join an imputation group under section FN 4 of the Income Tax Act 2007 - be jointly and severally liable for the imputation group's further income tax, civil penalties and interest.	
Name of new member or consolidated group	
IRD number	Current ICA balance \$
Is this a mining company to which section CU 22 of the Income Tax Act 2007 applies? Yes No	
Is this a qualifying company	y to which section HA 2 of the Income Tax Act 2007 applies? Yes No
Is this a consolidated group	to which section FM 1 and FM 2 of the Income Tax Act 2007 applies? Yes No
Signatory's name	Signature
Designation or title	/ / Date
Election to leave an imputation group	
The undersigned company	elects to leave the imputation group known as:
Name of imputation group	
IRD number	
Balance date	Day Month Year
The company's membership will cease from the start of the imputation year in which the election is received, unless the company requests a later year.	
Name of company or consolidated group	
IRD number	Signature
Signatory's name	Signature
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Change of the nominated company of an imputation group Name of exiting nominated company IRD number shall cease to be the nominated company of the imputation group known as: Name of imputation group IRD number Name of new nominated company IRD number shall become the newly selected nominated company from:

Signature

Date

Notes

Signatory's name

Designation or title

Entering an existing group

A company that joins an existing imputation group will be treated as a member of the group from the start of the income year in which it notifies us.

A newly incorporated company can join an existing group from the beginning of the income year of incorporation.

Year

A newly acquired company can join an existing group from the day it becomes eligible to be a member.

All other elections will apply from the beginning of the following income year.

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Month

Leaving an imputation group

Unless otherwise requested, membership will cease from the beginning of the income year in which we are notified. Alternatively, you can request that the company's membership ceases from the beginning of the following income year.

Certain events, such as liquidation, will mean membership of the group ceases during the income year rather than at the end of the year.

Change in nominated company

It is the exiting nominated company's responsibility to advise us if there is to be an alternative nominated company for the imputation group. The change of a nominated company will apply from the date we receive the notice, unless a later date is specified on the notice.

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- · Get it done online complete forms and returns, make payments, give us feedback.
- Work it out use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- Forms and guides download our forms and guides.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may also exchange information about you with some government agencies and another country.

For full details of our privacy policy go to www.ird.govt.nz (search keyword: privacy).

Send this form to Postal address:

Inland Revenue PO Box 39010 Wellington Mail Centre Lower Hutt 5045