



Imputation group maintenance form

Use this form to make one or more of the following elections (tick the ones that apply):

- ☐ 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 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

Designation or title

Signature

/ /
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 date in the box provided.

Day Month Year

Name of company or consolidated group

IRD number

Signatory's name

Designation or title

Signature

/ /
Date



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:

Day	Month	Year			

Signatory's name

Designation or title

Signature

/ /
Date

Notes

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.

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.

Leaving an imputation group

If a company is choosing to leave the group, unless a later date is requested, membership will cease from the beginning of the income year in which we are notified.

If the company is no longer eligible or entitled to membership, unless a later date is requested, membership will cease from the beginning of the income year in which it became ineligible or no longer entitled. The company may use the date that it is no longer to be treated as part of the imputation group however the company must notify us within 30 days after the date on which eligibility or entitlement to part of the group ended. We may agree to extend the 30 day period if it is reasonable in the circumstances to do so.

If a company leaves the group in the same year that it joined the company is treated as leaving on the same day it joined.

If there is no nominated company for the group this will mean membership of all companies ceases at the beginning of the income year.

Liquidation will mean membership of the group ceases during the income year, on the day of liquidation, and not the beginning of the income 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 30 days after the date we receive the notice, unless a later date is specified on the notice.

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 ird.govt.nz/privacy

You can send this form to us in myIR by attaching it to a message or post it to:

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045