

- Use this form if you are an Australian company electing to maintain a New Zealand imputation credit account under section OB 2 of the New Zealand Income Tax Act 2007.
- Please answer all the questions and make sure you sign the declaration over the page. For more information go to the trans-Tasman page on our website www.ird.govt.nz
- Complete a separate *Election to form an imputation group (IR 473)* if required. This is available on our website.

Name of the Australian organisation	<input type="text"/>	
Trading name (if different from above)	<input type="text"/>	
Organisation type	<input type="radio"/> private company	<input type="radio"/> public company <input type="radio"/> unit trust
Australian tax file number (TFN)	<input type="text"/>	
Australian business number (ABN)	<input type="text"/>	
Street address (Please show a physical address. Do not show a box number or rural delivery number)	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
Postal address (Complete only if different to the street address)	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
Do not show your New Zealand tax agent's address here. If you have a New Zealand tax agent they maintain a client list with us.		
Main business activity	<input type="text"/>	
Is this organisation a New Zealand resident for tax purposes?	<input type="radio"/> Yes <input type="radio"/> No	
New Zealand IRD number (if already allocated)	(8 digit numbers start in the second box. <input type="text"/> 1 2 3 4 5 6 7 8) <input type="text"/>	
Is this organisation deemed resident under any DTA in a country other than NZ or Australia?	<input type="radio"/> Yes <input type="radio"/> No	
Date of election	<input type="text"/>	
	<input type="text"/>	
Date company intends to pay first "imputed" dividend	<input type="text"/>	
	<input type="text"/>	
The company's election will be effective from the start of the imputation year in which the election is received. Elections must be made at least 30 days prior to the payment of any "imputed" dividend.		



Details of the company structure. Continue on a separate sheet if necessary.

Parent company

IRD number

TFN

New Zealand subsidiaries

IRD number

Shareholding details
(optional)

Number of New Zealand shareholders

Number of Australian shareholders

Total shareholding percentage

%

Total shareholding percentage

%

Print the name, address and personal IRD number or TFN of each shareholder (private company), or at least two directors or executive office holders (other organisations). Continue on a separate sheet if necessary.

Name

IRD number

TFN

Designation or title

Address

Contact details

Name

Accounting firm
(if applicable)

Phone numbers

Business

After hours

Mobile

Fax number and email
address

Fax

Email

Declaration

I declare that the electing organisation is entitled to make an election under section OB 2 of the Income Tax Act 2007 and that the information given on this form is true and correct.

Signature

/ /

Date

Name of authorised person

Designation/title

Privacy Act 1993 Inland Revenue is authorised to collect the information required to assess your liabilities and entitlements under the Acts we administer. We may exchange information about you with countries we have an information supply agreement with, New Zealand government departments and their agencies.

Send this form to:

Chief Advisor (International Audit)
Inland Revenue Department
PO Box 2198
Wellington 6140
New Zealand