



Inland Revenue

Build pack: Return Service— Income Tax TY-2023

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SUMMARY OF ANNUAL CHANGES

2022–2023

The following FIELDS have been added to the existing IR forms for 2023:

| Field | IR Form affected |
|---|---|
| ResidentialRentalIncomeType grossResRentalIncome netBrightlineProfits otherResIncome | IR3, IR3NR, IR4, IR6, IR7, IR8, IR9, IR44 |
| decomExpenditure | IR4 (Retrieve Return for 2019+ and only if value greater than 0.00) |
| decomTaxCredit | |
| InterestExpenseClaimedReason buildToRentExclusion | IR3, IR3NR, IR4, IR6, IR7, IR8, IR9, IR44, IR3R |
| PieIncomeWithTaxCreditType totalTaxCredits totalIncome correctRateOverride correctRate correctRateUsedAllYear | IR3, CALC |
| taxJurisdiction | IR3NR |
| taxIdNumber | |
| noJurisdictionTin | |
| tinNotRequired | |

The following SCHEMAS have changed for 2023:

- IncomeReturnCommon.v1.xsd
- ReturnAUTO.xsd
- ReturnIR3.v1.xsd
- ReturnIR3NR.v1.xsd
- ReturnIR3R.xsd
- ReturnIR4.v1.xsd
- ReturnIR6.v1.xsd
- ReturnIR7.v1.xsd
- ReturnIR8.v1.xsd
- ReturnIR9.v1.xsd
- ReturnIR44.v1.xsd

The following SCHEMAS are new for 2023:

- ReturnIR1261.v1.xsd

The following changes have been made to Income Tax-specific **ERROR CODES**, please refer to section 6 of this document for full list of responses:

| Error code | Status | Description/ response message | IR forms affected |
|-------------|---------|---|------------------------------------|
| 2361 | Added | Attempting to use correctRateOverride not as a tax agent Error message: "pieIncome correctRateOverride can only be used by tax preparers" | CALC (auto-calc) IR3 |
| 2360 | Added | if overpaymentProvisionalTax is provided with a non-zero value for 2023 period onwards Error message: "overpaymentProvisionalTax is no longer available for this filing period" | IR3 IR3NR IR8 IR9 IR44 |
| 2046 | Removed | Error message: totalInterestRWT cannot be greater than totalInterest | IR3NR |
| 2049 | Removed | Error message: nrwtOnTotalInterest cannot be greater than totalInterest | IR3NR |
| 2050 | Removed | Error message: nrwtOntotalInterest cannot be 0 when totalInterestRWT is not 0 | IR3NR |
| 2368 | Added | IR3 overseasIncome information provided without supplying the IR1261 attachment for years 2023+ Error message: "overseasIncome information provided without overseas income attachment" | IR3 |
| 2369 | Added | IR1261 grossAmount totals do not match the values provided in IR3's overseasIncome Error message: "overseasIncome totalTaxPaid or totalIncome do not match sum on overseas income attachment" | IR3 |
| 2346 | Updated | updated error code validation to take into account new field buildToRentExclusion for 2023+ Error message: "interestExpenseClaimedReason must be | IR3 IR3NR IR4 IR6 |

| | | | |
|-------------|---------|--|-----------------------------------|
| | | provided when interestExpenseClaimed is non-zero" | IR7 IR8 IR9 IR44 IR3R |
| 2358 | Updated | if taxJurisdiction is not provided for years 2023+ Error message: "no value provided for taxJurisdiction" | IR3NR |
| 2340 | Updated | if taxJurisdiction is not a recognised ISO-2A country code Error message: "invalid value provided for taxJurisdiction" | IR3NR |
| 2363 | Added | if "New Zealand" is provided for taxJurisdiction Error message: "taxJurisdiction cannot be New Zealand for non-resident" | IR3NR |
| 2343 | Updated | if taxIdNumber value is not provided for 2023+ AND both noJurisdictionTin and tinNotRequired are false Error message: "taxJurisdiction cannot be New Zealand for non-resident" | IR3NR |
| 2365 | Added | incomeType value is not allowed (invalid income type) Error message: "overseasIncome incomeType invalid" | IR1261 |
| 2366 | Added | taxJurisdiction value is not a recognised two-letter country code Error message: "overseasIncome taxJurisdiction invalid" | IR1261 |
| 2367 | Added | if "New Zealand" is provided for taxJurisdiction (note: same as 2363 for IR3NR) Error message: | IR1261 |

| | | | |
|-------------|-------|--|--------|
| | | "overseasIncome taxJurisdiction is New Zealand" | |
| 2370 | Added | grossAmount and taxCredit cannot both be nil (on a single IR1261 line) Error message: "overseasIncome grossAmount and taxCredit cannot be nil" | IR1261 |
| 2371 | Added | overseasIncome contains multiple elements with the same incomeType and taxJurisdiction Error message: "overseasIncome contains duplicate incomeType and taxJurisdiction" | IR1261 |
| | | | |

1. Overview

1.1. This solution

Inland Revenue has a suite of digital services available for consumption by our service providers that supports efficient, electronic business interactions with Inland Revenue. The Income Tax Return Service described in this build pack document forms part of a suite of Gateway Services.

This build pack document is intended to provide the technical information required to support the end-to-end onboarding of the Income Tax Return Service. It describes the architecture of the technical solution, schemas, end points, sample payloads to use in non-production environments, and its interaction with other build packs that cover different aspects of Gateway Services.

Before continuing, please consult
www.ird.govt.nz/digital-service-providers/services-catalogue
for business-level context, use cases and links to relevant policy.
The information available here explains how to integrate with
Inland Revenue's services.

1.2. Intended audience

The solution outlined in this document is intended to be used by technical teams and development staff. It describes the technical interactions, including responses, provided by the Income Tax Return Service.

The reader is assumed to have a suitable level of technical knowledge in order to understand the information provided. A range of technical terms and abbreviations are used throughout this document, and while most of these will be understood by the intended readers, a [glossary](#) is provided at the end of this document.

1.3. Related services

The following application programming interfaces (APIs) complement this Gateway Service. Instructions on where to find the build packs for these APIs can be found in [section 5](#) of this document.

1.3.1. Prescribed Investor Rate Calculator Service

The Prescribed Investor Rate (PIR) Calculator supports software providers in identifying a client's PIR so they can accurately calculate the client's Remaining PIE Amount.

1.3.2. Identity and Access Services (required)

The Identity and Access Services (IAS) are used to authenticate access. Authentication tokens will need to be retrieved via IAS prior to making calls to the Return Service. This Income Tax Return Service build pack was written using information from version 1.5 of the IAS build pack.

1.3.3. Intermediation Service (recommended)

The Intermediation Service build pack supports software providers with the process of linking tax intermediaries (such as tax agents) to their clients so intermediaries can act on their behalf through the Return service.

1.3.4. Business Industry Classification (BIC) Service

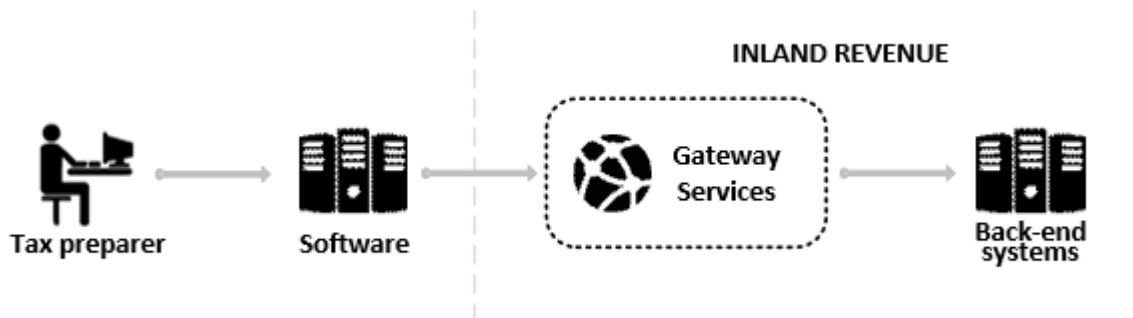
This service is an application programming interface (API) that external applications can call in real-time to retrieve or modify a customer's Business Industry Classification (BIC) codes. Business Industry Classification codes are used by Inland Revenue to identify a customer as participating in a particular business activity, such as dairy farming or clothes retailing. Inland Revenue passes the customer's BIC to the Accident Compensation Corporation (ACC), who use it to derive the customer's ACC levy.

2. Solution design

2.1. Architecture

Inland Revenue's Gateway Services suite is used by approved service providers to facilitate everything from registration activities, filing returns, making payments and other service offerings to allow customers to interact with Inland Revenue.

The diagram below illustrates the flow of data from the tax preparer to Inland Revenue.



The WSDLs for the Gateway Services define an 'any' XML request and response structure, which then relies on a group of XSDs to define the data structure of those requests and responses. Each request and response type will define a lower, 'wrapper' element.

Any malformed XML will instantly be rejected by the Gateway Services prior to any schema validation.

2.2. Service scope

The Income Tax Return Service supports the following operations:

- **File:** This service is used to submit an income tax return to Inland Revenue for a customer.
- **Prepop:** This service is used by software to provide figures to assist in the calculation and display of return information prior to submission.
- **RetrieveStatus:** This service is used by software to return a status for a particular income tax return.
- **RetrieveReturn:** This service retrieves a previously submitted income tax return and the values associated to that return.
- **RetrieveFilingObligation:** This service retrieves the expectations for a customer to file an income tax return.

2.3. Messaging

The Return Service is a SOAP-based web service. All SOAP messages require a SOAP header and a SOAP body containing a structured XML payload. Correct values can be found in the relevant WSDL, the link to which is provided in [section 4](#) of this document.

The Gateway Services allow the consumption of any structured XML payload but will be validated against the Inland Revenue-published XSDs.

This is a late binding validation, performed after authentication has been reviewed. The message structure of these services is a simple request/response. The XML request will be checked for well-formed XML before the schema validation. Responses to these requests will be in XML format as well and will be defined in the same schemas that define the requests.

Any XML submissions in the SOAP body that do not meet the provided schemas will not be accepted by the Gateway Services. Incorrect namespaces will also fail validation against the published schemas.

Example SOAP request structure

```
<soap:Envelope xmlns:soap="http://www.w3.org/2003/05/soap-envelope"
  xmlns:a="http://www.w3.org/2005/08/addressing">
  <soap:Header>
    <a:Action>https://services.ird.govt.nz/GWS>Returns/Return/Operation</a:Action>
  </soap:Header>
  <soap:Body>
    <rc:fileHeader>...</rc:fileHeader>
    <rc:fileBody>
      <rc:standardFields>
        <rc:formFields xsi:type="r:FormFieldsType">
          <...tax specific fields...>
        </rc:formFields>
      </rc:fileBody>
    </r:fileRequest>
  </soap:Body>
</soap:Envelope>
```

Example SOAP response structure

```
<s:Envelope xmlns:s="http://www.w3.org/2003/05/soap-envelope"
xmlns:a="http://www.w3.org/2005/08/addressing">
  <s:Header>
    <a:Action s:mustUnderstand="1">
      https://services.ird.govt.nz/GWS/Returns/Return/FileResponse
    </a:Action>
  </s:Header>
  <s:Body>
    <FileResponse xmlns="https://services.ird.govt.nz/GWS/Returns/">
      <FileResult xmlns:b="https://services.ird.govt.nz/GWS/Returns/:types/FileResponse"
xmlns:i="http://www.w3.org/2001/XMLSchema-instance">
        <b:FileResponseWrapper>
          <fileResponse xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
            <statusMessage>
              <statusCode>0</statusCode>
              <errorMessage/>
            </statusMessage>
          </fileResponse>
        </b:FileResponseWrapper>
      </FileResult>
    </FileResponse>
  </s:Body>
</s:Envelope>
```

2.4. Security

2.4.1. Information classification

The information exchanged via the Return Service has an information classification of **"IN CONFIDENCE"**. The following security standards therefore apply.

2.4.2. Transport layer security and certificates

Mutual Transport Layer Security (TLS) is implemented for this service. This requires the use of a publicly-issued X.509 certificate from one of the trusted certificate authorities listed further below in this section. (Note that Inland Revenue does not issue certificates to external vendors for web service security implementations.)

Inland Revenue has the following requirements for accepting public X.509 keys:

- ECDSA (preferred) key length: 384 bits (or RSA key length: 2048 bits)
- Self-signed certificates are not accepted
- Certificates issued by private/internal certificate authorities are not accepted
- The same certificate cannot be used for the Test and Production environments.

Inland Revenue has adopted a trust-based authentication model and will only accept certificates that contain a pre-approved subject common name and have been issued by one of the following root certificate authorities, trusted and approved by Inland Revenue:

- [Amazon](#)
- [Comodo](#)
- [DigiCert](#)
- [Entrust](#)
- [GeoTrust](#)
- [Let's Encrypt](#)
- [Sectigo](#)
- [Thawte](#).

Inland Revenue expects Digital Service Providers to use their Inland Revenue Developer Portal account to create their common name for both Test and Production certificates. Please refer to the [Digital Service Providers](#) pages on the Inland Revenue website or contact your Inland Revenue onboarding representative at GatewayServices@ird.govt.nz for further details.

2.4.3. Ciphers

While Inland Revenue currently supports TLS1.2, it is migrating to TLS1.3 which specifies a much smaller and more prescriptive suite of ciphers. As Inland Revenue's security gateways do not currently support the CCM mode (*counter with cipher block chaining message authentication code*) of operation, only the following ciphers will be supported over TLS1.3:

| Status | TLS1.3 ciphers |
|--|--|
| Supported now and in the future | <ul style="list-style-type: none"> • TLS_AES_128_GCM_SHA256 • TLS_AES_256_GCM_SHA384 • TLS_CHACHA20_POLY1305_SHA256 |

The following TLS1.2 ciphers are currently supported but some will be deprecated as below:

| Status | TLS1.2 ciphers |
|--|--|
| Supported now and in future | <ul style="list-style-type: none"> • TLS_ECDHE_RSA_WITH_AES_256_GCM_SHA384 • TLS_ECDHE_RSA_WITH_AES_128_GCM_SHA256 |
| Supported now but will be deprecated on 31 March 2022 | TLS_ECDHE_RSA_WITH_AES_128_CBC_SHA TLS_ECDHE_RSA_WITH_AES_256_CBC_SHA TLS_RSA_WITH_AES_128_CBC_SHA TLS_RSA_WITH_AES_256_CBC_SHA TLS_DHE_RSA_WITH_AES_128_CBC_SHA TLS_DHE_RSA_WITH_AES_128_CBC_SHA256 TLS_DHE_RSA_WITH_AES_256_CBC_SHA TLS_DHE_RSA_WITH_AES_256_CBC_SHA256 TLS_DHE_RSA_WITH_AES_128_GCM_SHA256 TLS_DHE_RSA_WITH_AES_256_GCM_SHA384 |

| Status | TLS1.2 ciphers |
|---|--|
| Supported now but will be deprecated on 31 December 2022 | TLS_ECDHE_RSA_WITH_AES_128_CBC_SHA256 TLS_ECDHE_RSA_WITH_AES_256_CBC_SHA384 TLS_RSA_WITH_AES_128_CBC_SHA256 TLS_RSA_WITH_AES_256_CBC_SHA256 TLS_RSA_WITH_AES_128_GCM_SHA256 TLS_RSA_WITH_AES_256_GCM_SHA384 |

2.4.4. End points

There are two end points, which are summarised in the bullet points below (the table immediately afterwards provides more detail):

There is an end point to which service providers' centralised **cloud** locations can connect. This will require X.509 certificates for mutual TLS with an agreed common name, however certificates no longer need to be exchanged with Inland Revenue. On the cloud end point, Inland Revenue has controls to shield service providers from issues caused by heavy usage from other providers.

For service providers connecting from **desktops/native apps** that are unable to securely store certificates and access tokens. There is a separate end point that does not use mutual TLS and therefore does not require certificates. On the desktop end point, Inland Revenue has less ability to shield consumers of the service from heavy usage by others.

| | End point for cloud-based connections | End point for desktop connections |
|--------------------------------|--|--|
| Purpose | <ul style="list-style-type: none"> Primary preferred end point to connect to from service providers for Gateway Services | <ul style="list-style-type: none"> Additional transitory end point provided to facilitate connecting from desktops which might be high volumes of sources addresses, transient DHCP addresses, not realistically associated with client-side TLS certificates, not individually onboarded to set up certificate trust |
| Client application type | <ul style="list-style-type: none"> Cloud applications | <ul style="list-style-type: none"> Desktop/native applications For connecting from multiple decentralised clients |
| Constraints | <ul style="list-style-type: none"> Only for source locations with client-side TLS certificates On the cloud end point Inland Revenue has controls to shield service providers from issues caused by heavy usage from other providers | <ul style="list-style-type: none"> Less scalable Subject to tighter security controls On the desktop end point Inland Revenue has less ability to shield consumers of the service from heavy usage by others |

| | End point for cloud-based connections | End point for desktop connections |
|---|---|--|
| | | <ul style="list-style-type: none"> OAuth2 refresh tokens will not be offered to desktop clients |
| Mutual TLS | <ul style="list-style-type: none"> Inland Revenue explicitly trusts the certificate the service provider associates with the TLS connection as client for Mutual TLS connections and uses it to identify the service provider in conjunction with the web service identification below | <ul style="list-style-type: none"> Server-side certificates only |
| Minimum TLS version | <ul style="list-style-type: none"> 1.2 | <ul style="list-style-type: none"> 1.2 |
| URL | <ul style="list-style-type: none"> Contains ../gateway/.. | <ul style="list-style-type: none"> Contains ../gateway2/.. |
| Port | <ul style="list-style-type: none"> 4046 | <ul style="list-style-type: none"> 443 (Default https port) |
| Web service consumer identification | <ul style="list-style-type: none"> To be identified in web service calls—each cloud application will be given client_id/client_secret credentials during onboarding to allow it to call this end point | <ul style="list-style-type: none"> Desktop clients will be given client_id/client_secret credentials in the same manner as cloud application clients. However, desktop clients will not be able to redeem refresh tokens to obtain a new OAuth token when it expires. |
| Firewalling in production | <ul style="list-style-type: none"> No IP address restrictions Access limited by certificate enrolment | <ul style="list-style-type: none"> No IP address restrictions |
| Firewalling in non-production environments | <ul style="list-style-type: none"> No IP address restrictions Access limited by certificate enrolment | <ul style="list-style-type: none"> Firewalled—IP whitelisting needed |

2.4.5. Authentication and authorisation

Authentication and authorisation are the mechanisms by which the consumer of the service is identified, and their access rights enforced. The Return Service uses the standard OAuth2 authorisation code flow. For instructions on how to acquire an OAuth access token, and the properties of this token (eg its expiry and refresh parameters) please refer to the Identity and Access build pack.

Authentication and authorisation are described in terms of two parties:

- **Consumer**—this is the party under whose identity the interaction is being transacted (the party who has been authenticated)
- **Resource**—this is the data entity/object being accessed (eg created, read, updated or deleted) via the service.

When using OAuth, the consumer is authenticated using their Inland Revenue myIR credentials and their access is authorised using the same access rights as myIR. For example, if a myIR user does not have permission to file a return online, they will not be able to file a return via Gateway Services either. This applies to users who are granted access as staff inside an organisation or as staff in a tax agency.

The following steps are applied by the Gateway Services when authorising access by the consumer to a resource:

1. If the consumer is the resource owner then access to the resource is authorised (ie the consumer is authorised to manage their own affairs).
2. Otherwise, if the consumer's myIR credential has been granted access to the resource, with the appropriate level of access, then access is authorised.
3. Otherwise, if the consumer is an intermediary of an appropriate type who has been delegated access by being linked to the resource, with the appropriate level of access, then access is authorised.
4. Otherwise access is denied.

3. Income Tax operations

The schemas and WSDLs listed here are subject to change.

For the authoritative definitions, please visit
www.ird.govt.nz/digital-service-providers/services-catalogue

The structures of all Gateway Service operations are intended to produce the most efficient requests and responses. Any common structures and fields will be used across many schemas and tax types through an intentional inheritance method. The section below describes the structure of each operation and the scenarios in which certain fields will be used in XML requests and responses.

This section contains schema aliases:

- cmn: Common.v2.xsd
- rc: ReturnCommon.v2.xsd
- ic: IncomeReturnCommon.v1.xsd
- r: ReturnSpecific.v1.xsd (for example, ReturnIR3.v1.xsd)

NOTE: Some requests and responses live in ReturnCommon.v2.xsd but can still be generated from an inheriting return-specific XSD. This could mean the schemaLocation could be different, depending on where the payload was generated from. Any method of generating these payloads is accepted. This applies to the fileResponse XML directly below.

The response structure for all File requests will use the two default service response fields: **statusCode** and **errorMessage**. The identifier for this XML is fileResponse in the ReturnCommon namespace.

The response structure for all File requests will have the **gatewayId** field populated. The gatewayId is a unique identifier passed back in the responseBody, assuming the response code for the request is zero (refer to [Chapter 6 Responses](#)). The gatewayId should be recorded and can be used by technical teams for troubleshooting. The gatewayId will not appear in search results when searching myIR. The gatewayId is also not available to Inland Revenue front-line staff (such as in the telephone contact centre) to search on.

For example:

```
<fileResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2">
  <StatusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </StatusMessage>
  <responseBody>
    <gatewayId>0000 002J ZJ5N 6</gatewayId>
    <submissionKey>2027618304</submissionKey>
  </responseBody>
</fileResponse>
```

All operations for the Return Service will contain two standard header fields:

softwareProviderData identifier.

The **identifier** field is common across all Gateway Services but refers to different parties in different services. In all cases it is the party with delegated permissions to whom an OAuth token is provided. If the value cannot be resolved to a known context, or if it can but the provided OAuth token does not have the necessary delegated permissions, then the error code 4 "unauthorised delegation" is returned. Please refer to individual operations for the nature of the identifier expected in this parameter in any given context.

For example:

```
<cmn:softwareProviderData>
  <cmn:softwareProvider>SoftwareProvider</cmn:softwareProvider>
  <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
  <cmn:softwareRelease>v1</cmn:softwareRelease>
</cmn:softwareProviderData>
<cmn:identifier IdentifierValueType="ACCIRD">012345678</cmn:identifier>
<cmn:accountType>INC</cmn:accountType>
```

| Field | Requirement | Description |
|----------------------------|-------------|---|
| softwareProvider | Required | The company or financial institution that developed the software |
| softwarePlatform | Required | The field value will be provided by Inland Revenue during the onboarding process |
| softwareRelease | Required | The version of the software package |
| IdentifierValueType | Required | <p>The ID type being submitted. This can be ACCIRD, IRD or ACC. The value submitted for this field should contain only digits, with no dashes (with the exception of the ACC field, which may contain letters to identify the account type). IRD Numbers that are eight digits must be padded with a leading zero.</p> <p>Format examples:</p> <p>IRD: 123456789</p> <p>ACCIRD: 123456789</p> <p>ACC: 123456789INC001</p> |
| identifier | Required | The value submitted for this field should contain only digits, with no dashes. IRD Numbers that are eight digits must be padded with a leading zero. |
| accountType | Required | The account type being submitted (INC) |

Proper use:

- The only softwareProviderData fields users will be able to input are the ones that were provided to Inland Revenue at the time of on-boarding.
- The identifier is that of the taxpayer on whose behalf the operations are being performed.

After October 2021, Inland Revenue will no longer be issuing new IRD numbers for bankrupt clients. When a client's bankruptcy is finalised, the existing income tax account will be closed (pre-adjudicated), and a new account will be opened (post-adjudicated) automatically. This will result in multiple income tax accounts for a single IRD number. When specifying IRD or ACCIRD as the **IdentifierTypeValue**, the gateway will route the call to the active income tax account.

In order to reference the pre-adjudicated account, the IdentifierTypeValue will need to reference a more specific "ACC" identifier instead of "IRD" or "ACCIRD".

| IRD | Type | ACC | Status | Identifier Type | Default |
|-------------|------|--------------------|--------|-----------------|---------|
| 131-065-914 | INC | 131-065-914-INC003 | Active | IRD, ACCIRD | Yes |
| 131-065-914 | INC | 131-065-914-INC002 | Closed | ACC | No |

3.1. File

The File operation will be used to submit all returns, regardless of the tax type. Note that the request and response structure is the same for all tax types.

Base structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
      <r:attachmentForms>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

| Field | Requirement | Description |
|------------------------|-------------|---|
| fileHeader | Required | The standard header for File requests across all tax types |
| fileBody | Required | The standard body structure for File requests across all tax types |
| standardFields | Required | A group of fields standard across all tax types |
| formFields | Required | A wrapper that will contain tax form-specific fields |
| attachmentForms | Optional | A wrapper that contains attachment forms and their specific fields. This can only be used when submitting a primary form. |

3.1.1.1. File header

<FileHeader> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>
    <cmn:softwareProviderData>
      <cmn:softwareProvider>SoftwareProvider</cmn:softwareProvider>
      <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
      <cmn:softwareRelease>v1</cmn:softwareRelease>
    </cmn:softwareProviderData>
    <cmn:identifier IdentifierValueType="IRD">012345678</cmn:identifier>
    <cmn:accountType>INC</cmn:accountType>
    <rc:periodEndDate>2019-03-31</rc:periodEndDate>
    <rc:majorFormType>INC</rc:majorFormType>
    <rc:minorFormType>3</rc:minorFormType>
  </rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
      <r:attachmentForms>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|---|
| periodEndDate | Required | The period in which a return exists or the period for which it is being submitted. NOTE: The only acceptable value for this is yyyy-03-31. |
| majorFormType | Required | The greater type of return being submitted (INC) |
| minorFormType | Required | The specific income tax return being filed. List of valid minor form types in section 3.1.4 . |

Proper uses:

The major and minor form types will be used together to determine the submission form. The "minorFormType" will be used when document versioning happens to be able to route incoming payloads to the correct form types.

Example scenario:

Attempting to submit an IR3 Return for the 2019 period.

```
<cmn:accountType>INC</cmn:accountType>
<rc:periodEndDate>2019-03-31</rc:periodEndDate>
<rc:majorFormType>INC</rc:majorFormType>
<rc:minorFormType>3</rc:minorFormType>
```

3.1.2. File body

<FileBody> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
      <r:attachmentForms>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

FileBody is simply the wrapper of standardFields and formFields. The standard fields will be constant in every fileBody.

3.1.3. Standard fields

<StandardFields> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>
      <rc:isNilReturn>>false</rc:isNilReturn>
      <rc:isFinalReturn>>false</rc:isFinalReturn>
      <rc:amendmentRequest>
        <rc:isAmended>>false</rc:isAmended>
        <rc:amendReason></rc:amendReason>
        <rc:amendDetails></rc:amendReason>
      </rc:amendmentRequest>
      <rc:creditTransferRequest>
        <rc:transferIRD></rc:transferIRD>
        <rc:transferAccountType></rc:transferAccountType>
        <rc:transferFilingPeriod></rc:transferFilingPeriod>
        <rc:associatedCustomer></rc:associatedCustomer>
        <rc:transferAmount></rc:transferAmount>
      </rc:creditTransferRequest>
    </rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
      <r:attachmentForms>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

| Field | Requirement | Description |
|---|-------------|---|
| isNilReturn | Optional | This notes that the return is nil. This field will be overridden if it does not match content of the submission. |
| isFinalReturn | Optional | This field notes that the account is ready to be closed after this filing period |
| isAmended | Required | <p>This allows for a return to be filed as an amendment.</p> <p>NOTE: If isAmended=true then amendReason and amendDetails are required. Otherwise empty values are required in the amendReason and amendDetails fields.</p> |
| amendReason | Conditional | This is attached to the amendmentRequest as the reason for the amendment. This can be either KEY (incorrect amount), MATH (calculation error), OTHER, or TRNSPO (transposition error). |
| amendDetails | Conditional | This allows for further details on the amendmentRequest |
| creditTransferRequest | Optional | <p>These fields can be added to transfer the refund to another START account. Any number of credit transfers from 0 to 20 can be submitted for every file operation. Credit transfers are valid for all primary form types except for 4J, 8J and 7.</p> <p>NOTE: If the credit transfer request is for an SBC account, provide the financial year related to the SBC loan under 'transferFilingPeriod'.</p> <p>NOTE: Credits intended to be transferred to an employer activity account (EMP) must use PSO.</p> <p>Web logons with 'File' or 'File and pay' will be permitted to complete the creditTransferRequest. Note, this differs from myIR security functionality.</p> |
| creditTransferRequest ➤ transferIRD | Required | Transfer IRD |
| creditTransferRequest ➤ ransferAccountType | Required | The following are valid account types to which credits can be transferred: INC, AIL, AIP, CRS, DWT, FAM, FBT, GMD, GSD, GST, IPE, IPS, NRT, PIE, PRS, PSO, REB, RLT, RSP, RWT, SBC, SLS, CSP. |
| creditTransferRequest ➤ transferFilingPeriod | Required | Transfer Filing Period |

| Field | Requirement | Description |
|---|-------------|---------------------|
| creditTransferRequest ➤ associatedCustomer | Required | Associated Customer |
| creditTransferRequest ➤ transferAmount | Required | Transfer Amount |

Proper uses:

Most standard submissions will require `isNilReturn` to be *false*, `isFinalReturn` to be *false*, and `isAmended` to be *false*.

Example scenario:

- Attempting to amend an income tax return due to lack of information from client.


```
<rc:isNilReturn>>false</rc:isNilReturn>
<rc:isFinalReturn>>false</rc:isFinalReturn>
<rc:isAmended>>true</rc:isAmended>
<rc:amendReason>TRNSPO</rc:amendReason>
<rc:amendDetails>Incorrectly entered other income as $6500 when I meant to
enter $5600 </rc:amendDetails>
```

3.1.4. Form fields

Every minor form type represents a different return or form. These can be either a primary form or an attachment form. Primary forms can be submitted with multiple attachment forms in the same payload using the `attachmentForms` element. Primary forms can only be submitted as a primary form, and not inside the `attachmentForms` element. Attachment forms can be submitted alone under the `formFields` element, or as an attachment under the `attachmentForms` element.

For most forms, only one is allowed to be submitted per period. Some form types, however, can be submitted multiple times in the same period, in which case a `submissionKey` is required to be submitted on amendment.

NOTE: The years supported for each `minorFormType` are listed in the [appendix](#).

| minorFormType | Form type | Forms allowed per period | Description |
|---------------|-----------------------|--------------------------|--|
| 3 | Primary | Single | Individual income tax return |
| CALC | Primary | Single | Auto-calc return |
| 3NR | Primary or attachment | Single | Non-resident income tax return |
| 4 | Primary | Single | Companies income tax return |
| 4J | Primary or attachment | Single | Annual imputation return |
| 6 | Primary | Single | Estate or trust income tax return |
| 7 | Primary | Single | Partnership and LTCs income tax return |
| 8 | Primary | Single | Māori authority income tax return |
| 8J | Primary or attachment | Single | Māori authority credit account return |
| 9 | Primary | Single | Clubs or societies income tax return |

| minorFormType | Form type | Forms allowed per period | Description |
|---------------|-----------------------|--------------------------|--|
| 44 | Primary | Single | Superannuation funds income tax return |
| 1215 | Primary | Single | As agent return |
| 1261 | Attachment | Single | Overseas income details to be attached to IR3 |
| 44E | Attachment | Single | Group investment fund return |
| 3F | Attachment | Single | Farming income |
| 3B | Attachment | Single | Schedule of business income |
| 3R | Attachment | Multiple | Rental income schedule |
| 3K | Attachment | Multiple | Sale or disposal of financial arrangements |
| 10 | Attachment | Single | Financial statements summary |
| 215 | Primary or attachment | Single | Adjust your income |
| 307 | Attachment | Multiple | Schedule of beneficiary's estate or trust income |
| 308 | Attachment | Single | Branch equivalent tax account return |
| 833 | Attachment | Multiple | Property sale information |
| CFC | Attachment | Single | Controlled foreign investment |
| PTS | Primary | Single | Individual income tax return NOTE: The PTS form type will only be available for use in the RetrieveReturn and RetrieveStatus operations for income years prior to 2019. |

NOTE: IR will no longer accept IR833 as a minorFormType in a standalone request but will only accept it as an attachment where the minorFormType is not 833.

NOTE: IR1261 can only be used for 2023 and onwards.

3.1.4.1. IR3

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1332183040</r:submissionKey>
  <r:ir215Attached>>false</r:ir215Attached>
  <r:totalFTCFromWINZ>0.00</r:totalFTCFromWINZ>
  <r:totalPAYEDeducted>0.00</r:totalPAYEDeducted>
  <r:totalGrossIncome>0.00</r:totalGrossIncome>
  <r:totalIncomeNotLiableForACCLevy>0.00</r:totalIncomeNotLiableForACCLevy>
  <r:totalTCPDs>0.00</r:totalTCPDs>
  <r:totalExtinguishedTCPDs>0.00</r:totalExtinguishedTCPDs>
  <r:totalTaxDeducted>0.00</r:totalTaxDeducted>
  <r:taxDeductedFromSchedularPayments>0.00</r:taxDeductedFromSchedularPayments>
  <r:grossSchedularPayments>0.00</r:grossSchedularPayments>
  <r:schedularExpenses>0.00</r:schedularExpenses>
  <r:netSchedularPayments>0.00</r:netSchedularPayments>
  <r:interestIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:interestIncome>
  <r:interestFromPShipEstTrustOrLTC>>false</r:interestFromPShipEstTrustOrLTC>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:dividendsFromPShipEstTrustOrLTC>>false</r:dividendsFromPShipEstTrustOrLTC>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>0.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:totalTaxPaidByTrustees>0.00</r:totalTaxPaidByTrustees>
  <r:totalEstateOrTrustIncome>0.00</r:totalEstateOrTrustIncome>
  <r:totalTaxableDistributionFromNCTrusts>0.00</r:totalTaxableDistributionFromNCTru
  sts>
  <r:overseasIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:overseasIncome>
  <r:overseasSuperLumpSums>>false</r:overseasSuperLumpSums>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:correctRateOverride>>true</ic:correctRateOverride>
    <ic:correctRate>>0.00</ic:correctRate>
    <ic:correctRateUsedAllYear>true< ic:correctRateUsedAllYear
  </r:pieIncome>
  <r:partnershipIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:partnershipIncome>
  <r:lrcIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:lrcIncome>

```

```

<r:lrcNonAllowableDeductions>0.00</r:lrcNonAllowableDeductions>

<r:lrcPriorYearNonAllowableDeductionsClaimed>0.00</r:lrcPriorYearNonAllowableDe
ductionsClaimed>
<r:lrcAdjustedIncome>0.00</r:lrcAdjustedIncome>
<r:governmentSubsidies>0.00</r:governmentSubsidies>
<r:taxCreditSubtotal>0.00</r:taxCreditSubtotal>
<r:totalShareholderEmployeeSalary>0.00</r:totalShareholderEmployeeSalary>
<r:futureShareholderSalary>>false</r:futureShareholderSalary>
<r:shareholderAIMTaxPaid>0.00</r:shareholderAIMTaxPaid>
<r:residentialRentalIncome>
  <ic:indicator></ic:indicator>
  <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
  <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
  <ic:otherResIncome>0.00</ic:otherResIncome>
  <ic:totalIncome>0.00</ic:totalIncome>
  <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
  <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
  <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
  <ic:netIncome>0.00</ic:netIncome>
  <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
</r:residentialRentalIncome>
<r:propertyInterestLimitation>
  <ic:totalInterest>0.00</ic:totalInterest>
  <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
  <ic:interestExpenseClaimedReason>
    <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
    <ic:propertyNotInNz>>false</ic:propertyNotInNz>
    <ic:loansDrawnDown>>false</ic:loansDrawnDown>
    <ic:newBuildExemption>>true</ic:newBuildExemption>
    <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</
  <ic:emergencyTransitionalSocialCouncil>
  <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
  </ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
<r:netRentalIncome>0.00</r:netRentalIncome>
<r:selfEmployedIncome>0.00</r:selfEmployedIncome>
<r:otherIncome>100000.00</r:otherIncome>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:saleOfProperty>0.00</r:saleOfProperty>
<r:otherExpenses>0.00</r:otherExpenses>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<r:totalTaxableIncome>100000.00</r:totalTaxableIncome>
<r:eligibleForIETC>>false</r:eligibleForIETC>
<r:overseasExclusionDates></r: overseasExclusionDates>
<r:amountOfIETCClaimed>0.00</r:amountOfIETCClaimed>
<r:imputationBroughtForward>0.00</r:imputationBroughtForward>
<r:taxOnTaxableIncome>23920.00</r:taxOnTaxableIncome>
<r:researchAndDevelopment>
  <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  <ic:refundableCredit>0.00</ic:refundableCredit>
</r:researchAndDevelopment>

```

```

<r:residualIncomeTax>23920.00</r:residualIncomeTax>
<r:earlyPaymentDiscountEligibility>>false</r:earlyPaymentDiscountEligibility>
<r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
<r:provisionalTax></r:provisionalTax>
<r:foreignInterestDisclosure>>false</r:foreignInterestDisclosure>
<r:partYearReturnIndicator>>false</r:partYearReturnIndicator>
<r:partYearReason></r:partYearReason>
..<r:partYearStartDate></r:partYearStartDate>
..<r:partYearEndDate></r:partYearEndDate>
</rc:formFields>
  
```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| ir215Attached | Optional | IR215 Attached |
| totalFTCFromWINZ | Optional | Total family tax credit from work and income |
| totalPAYEDeducted | Optional | Total PAYE deducted |
| totalGrossIncome | Optional | Total gross income |
| totalIncomeNotLiableForACCLevy | Optional | Total income not liable for ACC earners' levy |
| totalTCPDs | Optional | Total Tax credit payroll donations. NOTE: This field is not used for filing periods before 2019 |
| totalExtinguishedTCPDs | Optional | Total extinguished tax credit payroll donations. NOTE: This field is not used for filing periods before 2019 |
| totalTaxDeducted | Optional | Total tax deducted |
| taxDeductedFromSchedularPayments | Optional | Total tax deducted from schedular payments |
| grossSchedularPayments | Optional | Total gross payments |
| schedularExpenses | Optional | Expenses related to schedular payments |

| Field | Requirement | Description |
|---|-------------|---|
| netSchedularPayments | Optional | Net schedular payments |
| interestIncome ➤ totalTaxPaid | Optional | Total RWT |
| interestIncome ➤ totalIncome | Optional | Total gross interest |
| interestFromPSHIPestTrustOrLTC | Optional | Interest from a partnership, LTC, trust and/or estate |
| dividendIncome ➤ totalImputationCredits | Optional | Total dividend imputation credits |
| dividendIncome ➤ totalRWTCredits | Optional | Total dividend RWT and payments for foreign dividends |
| dividendIncome ➤ totalGrossDividends | Optional | Total gross dividends |
| dividendsFromPSHIPestTrustOrLTC | Optional | Dividends from a partnership, LTC, trust and/or estate |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions |
| totalTaxPaidByTrustees | Optional | Total tax paid by trustees |
| totalEstateOrTrustIncome | Optional | Total estate or trust income |
| totalTaxableDistributionFromNCTrusts | Optional | Total taxable distributions from non-complying trusts |
| overseasIncome ➤ totalTaxPaid | Optional | Total overseas tax paid |
| overseasIncome ➤ totalIncome | Optional | Total overseas income |
| overseasSuperLumpSums | Optional | Withdrawal and/or transfer from a foreign superannuation scheme |
| pieIncome ➤ totalTaxCredits | Optional | Total Tax Credits NOTE: This field is not used for filing periods before 2019 |

| Field | Requirement | Description |
|---|----------------------|---|
| pieIncome ➤ totalIncome | Optional | Total Income NOTE: This field is not used for filing periods before 2019 |
| pieIncome ➤ correctRateOverride | Optional | Correct Rate Override NOTE: This field is not used for filing periods before 2021 |
| pieIncome ➤ correctRate | Conditional | Correct PIR Rate. NOTE: This field is not used for filing periods before 2021 and is required where correctRateOverride is true |
| pieIncome ➤ correctRateUsedAllYear | Not accepted on file | Correct PIR used for the entire year. NOTE: Used only in RetrieveReturn for years 2021 and beyond. |
| partnershipIncome ➤ totalIncome | Optional | Total partnership income |
| ltcIncome ➤ totalTaxCredits | Optional | Total LTC tax credits |
| ltcIncome ➤ totalIncome | Optional | Total active LTC income |
| ltcNonAllowableDeductions | Optional | Non-allowable deductions this year |
| ltcPriorYearNonAllowableDeductions Claimed | Optional | Prior years' non-allowable deductions claimed |
| ltcAdjustedIncome | Optional | Adjusted LTC income |
| governmentSubsidies * | Optional | Government Subsidies For the 2022 tax year and beyond |
| taxCreditSubtotal | Optional | Tax credit subtotal |
| totalShareholderEmployeeSalary | Optional | Total shareholder-employee salary |
| futureShareholderSalary | Optional | Did not receive a shareholder-employee salary but may in the future |
| shareholderAIMTaxPaid | Optional | Shareholder AIM tax paid NOTE: This field is not used for filing periods before 2020. |

| Field | Requirement | Description |
|---|-------------|---|
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ netIncome | Optional | Net income NOTE: This field is not used for filing periods before 2020. |

| Field | Requirement | Description |
|--|-------------|--|
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| netRentalIncome | Optional | Net rental income |
| selfEmployedIncome | Optional | Self-employed net income |
| otherIncome | Optional | Total other net income |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017 |
| saleOfProperty | Optional | Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019. |

| Field | Requirement | Description |
|---|-------------|--|
| otherExpenses | Optional | Total expenses claimed |
| lossesBroughtForward | Optional | Amount brought forward |
| lossesClaimedThisYear | Optional | Amount claimed this year |
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| totalTaxableIncome | Optional | Taxable income |
| eligibleForIETC | Optional | Eligible for the independent earner tax credit |
| exclusionDateRange ➤ excludedOverseasIncomeStartDate | Optional | Excluded overseas income start date |
| exclusionDateRange ➤ excludedOverseasIncomeEndDate | Optional | Excluded overseas income end date |
| numberOfQualifyingMonths | Optional | Number of qualifying IETC months |
| amountOfIETCClaimed | Optional | IETC entitlement |
| imputationBroughtForward | Optional | Excess imputation credits brought forward |
| taxOnTaxableIncome | Optional | Tax on taxable income |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This cannot be used for filing periods prior to 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| residualIncomeTax | Optional | Residual income tax |
| earlyPaymentDiscountEligibility | Optional | Entitled to claim an early payment discount |
| overpaymentProvisionalTax | Optional | Overpayment of provisional tax to be refunded |
| provisionalTax | Optional | Provisional option |

| Field | Requirement | Description |
|---|-------------|---|
| ➤ provisionalTaxOption | | List of valid values: RATIO, EST, STD. Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payment |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |
| foreignInterestDisclosure | Optional | Disclosure is required because rights were held in a foreign company, unit trust, superannuation scheme or life insurance policy |
| partYearReturnIndicator | Optional | Indicates part-year return |
| partYearReason | Optional | Part-year situation. List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN. Anything other than these values will not be processed. |
| partYearStartDate | Optional | Start date of the return |
| partYearEndDate | Optional | End date of the return |
| | | |
| | | |

* The governmentSubsidies field must show the TOTAL Covid-19 Wage Subsidy Scheme (WSS), Leave Support Scheme (LSS) and Short-Term Absence Payments (STAP) received where tax was not deducted when the payment was made, for example via payroll. This includes payments received by sole traders, partners and shareholder/directors.

Any amount prepopulated will show the net WSS, LSS and STAP payments (payments less repayments) IR holds. If the amount showing is incorrect, it should be updated it to include all payments received less all amounts repaid.

Resurgence Support Payments (RSP) and COVID-19 Support Payments (CSP) should **not** be included in this field, as these do not need to be included in the return as income. Business expenses must instead be reduced by the total RSP/CSP amount received.

3.1.4.2. CALC

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1332183040</r:submissionKey>
  <r:confirmReturnOnly>true</r:confirmReturnOnly>
  <r:totalPAYEDeducted>0</r:totalPAYEDeducted>
  <r:totalGrossIncome>0</r:totalGrossIncome>
  <r:totalIncomeNotLiableForACCLevy>0</r:totalIncomeNotLiableForACCLevy>
  <r:totalTCPDs>0</r:totalTCPDs>
  <r:totalExtinguishedTCPDs>0</r:totalExtinguishedTCPDs>
  <r:payeDeductedOnESSIncome>0</r:payeDeductedOnESSIncome>
  <r:totalESSIncome>0</r:totalESSIncome>
  <r:taxDeductedFromACCPayment>0</r:taxDeductedFromACCPayment>
  <r:grossACCPayments>0</r:grossACCPayments>
  <r:paymentsPassedToCaregiverAtRate1>0</r:paymentsPassedToCaregiverAtRate1>
  <r:paymentsPassedToCaregiverAtRate2>0</r:paymentsPassedToCaregiverAtRate2>
  <r:taxDeductedFromSchedularPayments>0</r:taxDeductedFromSchedularPayments>
  <r:grossSchedularPayments>0</r:grossSchedularPayments>
  <r:schedularExpenses>0</r:schedularExpenses>
  <r:interestIncome>
    <ic:totalTaxPaid>0</ic:totalTaxPaid>
    <ic:totalIncome>0</ic:totalIncome>
  </r:interestIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0</ic:totalImputationCredits>
    <ic:totalRWTCredits>0</ic:totalRWTCredits>
    <ic:totalGrossDividends>0</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:dividendsAsInterestIncome>
    <ic:totalImputationCredits>0</ic:totalImputationCredits>
    <ic:totalRWTCredits>0</ic:totalRWTCredits>
    <ic:totalGrossDividends>0</ic:totalGrossDividends>
  </r:dividendsAsInterestIncome>
  <r:maoriAuthorityDistributions>
    <r:totalMACredits>0</r:totalMACredits>
    <r:totalMARWTCredits>0</r:totalMARWTCredits>
    <r:totalMADistributions>0</r:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:pieIncome>
    <ic:totalTaxCredits>0</ic:totalTaxCredits>
    <ic:totalIncome>0</ic:totalIncome>
    <ic:correctRateOverride>true</ic:correctRateOverride>
    <ic:correctRate>0.00</ic:correctRate>
    <ic:correctRateUsedAllYear>true< ic:correctRateUsedAllYear
  </r:pieIncome>
  <r:governmentSubsidies>0</r:governmentSubsidies>
  <r:nonBusinessExpenses>0</r:nonBusinessExpenses>
  <r:imputationBroughtForward>0</r:imputationBroughtForward>
  <r:partYearReturnIndicator>false</r:partYearReturnIndicator>
</rc:formFields>
  
```

| Field | Requirement | Description |
|-------|-------------|-------------|
|-------|-------------|-------------|

| | | |
|---|----------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| confirmReturnOnly | Optional | The field is used if the intention is only to confirm the auto calc that is already on the period. If this field is set to true, all other fields will be ignored. This field is only used for customers in the SELIIT additional info code. |
| totalPAYEDeducted | Optional | Total PAYE deducted |
| totalGrossIncome | Optional | Total gross income |
| totalIncomeNotLiableForACCLevy | Optional | Total income not liable for ACC earners' levy |
| totalTCPDs | Optional | Total Tax credit payroll donations. NOTE: This field is not used for filing periods before 2019 |
| totalExtinguishedTCPDs | Optional | Total extinguished tax credit payroll donations. NOTE: This field is not used for filing periods before 2019 |
| payeDeductedOnESSIncome | Optional | PAYE deducted on ESS income |
| totalESSIncome | Optional | Total ESS income |
| taxDeductedFromACCPayment | Optional | Total tax deducted |
| grossACCPayments | Optional | Total ACC attendant care payments |
| paymentsPassedToCaregiverAtRate1 | Optional | Payments passed to caregiver at 10.5% tax |
| paymentsPassedToCaregiverAtRate2 | Optional | Payments passed to caregiver at 45% tax |
| taxDeductedFromSchedularPayments | Optional | Total tax deducted for schedular payments |
| grossSchedularPayments | Optional | Total gross payments |

| | | |
|---|----------|---|
| schedularExpenses | Optional | Expenses related to schedular payments |
| interestIncome ➤ totalTaxPaid | Optional | Total RWT NOTE: This field cannot be included for Non-Resident |
| interestIncome ➤ totalIncome | Optional | Total gross interest NOTE: This field cannot be included for Non-Resident |
| dividendIncome ➤ totalImputationCredits | Optional | Total dividend imputation credits NOTE: This field cannot be included for Non-Resident |
| dividendIncome ➤ totalRWTCredits | Optional | Total dividend RWT and payments for foreign dividends NOTE: This field cannot be included for Non-Resident |
| dividendIncome ➤ totalGrossDividends | Optional | Total gross dividends NOTE: This field cannot be included for Non-Resident |
| dividendsAsInterestIncome ➤ totalImputationCredits | Optional | Total gross dividends as interest NOTE: This field cannot be included for Non-Resident |
| dividendsAsInterestIncome ➤ totalRWTCredits | Optional | RWT on dividends as interest NOTE: This field cannot be included for Non-Resident |
| dividendsAsInterestIncome ➤ totalGrossDividends | Optional | Total imputation credits (dividends as interest) NOTE: This field cannot be included for Non-Resident |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits NOTE: This field cannot be included for Non-Resident |
| maoriAuthorityDistributions ➤ totalMARWTCredits | Optional | Total Māori authority distributions RWT NOTE: This field cannot be included for Non-Resident |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions NOTE: This field cannot be included for Non-Resident |

| | | |
|---|----------------------|--|
| pieIncome ➤ totalTaxCredits | Optional | General PIE tax credits. NOTE: This field is not used for filing periods before 2019 NOTE: This field cannot be included for Non-Resident |
| pieIncome ➤ totalIncome | Optional | Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019 NOTE: This field cannot be included for Non-Resident |
| pieIncome ➤ correctRateOverride | Optional | Correct Rate Override NOTE: This field is not used for filing periods before 2021 |
| pieIncome ➤ correctRate | Conditional | Correct PIR Rate. NOTE: This field is not used for filing periods before 2021 and is required where correctRateOverride is true |
| pieIncome ➤ correctRateUsedAllYear | Not accepted on file | Correct PIR used for the entire year. NOTE: Used only in RetrieveReturn for years 2021 and beyond. If supplied in File requests, it will be ignored |
| governmentSubsidies | Optional | Government Subsidies For the 2022 tax year and beyond |
| nonBusinessExpenses | Optional | Non-business expenses |
| imputationBroughtForward | Optional | Excess imputation credits brought forward |
| partYearReturnIndicator | Optional | Indicates part-year return |
| partYearReason | Optional | Part-year situation. List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN Anything other than these values will not be processed. |
| partYearStartDate | Optional | Start date of the return |
| partYearEndDate | Optional | End date of the return |

| | | |
|--|----------------------|---|
| calculatedFields | Not accepted on file | The fields in the calculatedFields section will not be mapped to the return for the file operation. These fields are automatically calculated on the return and will be visible through the retrieveReturn operation. |
| calculatedFields ➤ netPaymentsPassedToCaregiver | Not accepted on file | Net payments passed to caregiver |
| calculatedFields ➤ netSchedularPayments | Not accepted on file | Net schedular payments |
| calculatedFields ➤ lossesBroughtForward | Not accepted on file | Losses brought forward |
| calculatedFields ➤ lossesClaimedThisYear | Not accepted on file | Loss claimed this year |
| calculatedFields ➤ totalTaxableIncome | Not accepted on file | Taxable income |
| calculatedFields ➤ eligibleForIETC | Not accepted on file | Eligible for the independent earner tax credit |
| calculatedFields ➤ numberOfQualifyingMonths | Not accepted on file | Number of months eligible for IETC |
| calculatedFields ➤ amountOfIETCClaimed | Not accepted on file | IETC entitlement |
| calculatedFields ➤ pieDebit | Not accepted on file | Amount of residual PIE debit NOTE: Used only in RetrieveReturn for years 2021 and beyond. |
| calculatedFields ➤ taxOnTaxableIncome | Not accepted on file | Tax on taxable income |
| calculatedFields ➤ pieCredit | Not accepted on file | Amount of residual PIE credit NOTE: Used only in RetrieveReturn for years 2021 and beyond. |
| calculatedFields ➤ residualIncomeTax | Not accepted on file | Residual income tax |

3.1.4.3. IR3NR

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1534435328</r:submissionKey>
  <r:nzSuperIndicator>>false</r:nzSuperIndicator>
  <r:totalInterestRWT>1000.00</r:totalInterestRWT>
  <r:totalInterest>12312.00</r:totalInterest>
  <r:nrwtOnTotalInterest>45.00</r:nrwtOnTotalInterest>
  <r:totalDividendCredits>654.00</r:totalDividendCredits>
  <r:totalDividends>1231.00</r:totalDividends>
  <r:nrwtOnTotalDividends>465.00</r:nrwtOnTotalDividends>
  <r:totalWithholdingTaxOnRoyalties>4.00</r:totalWithholdingTaxOnRoyalties>
  <r:totalRoyalties>2323.00</r:totalRoyalties>
  <r:nrwtOnTotalRoyalties>65.00</r:nrwtOnTotalRoyalties>
  <r:totalTaxCredits>1658.00</r:totalTaxCredits>
  <r:totalNRWT>575.00</r:totalNRWT>
  <r:nzIncomeWithTaxDeducted>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:nzIncomeWithTaxDeducted>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>0.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:pieIncome>
  <r:partnershipIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>4544.00</ic:totalIncome>
  </r:partnershipIncome>
  <r:estateTrustIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>45454.00</ic:totalIncome>
  </r:estateTrustIncome>
  <r:lrcIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:lrcIncome>
  <r:lrcNonAllowableDeductions>0.00</r:lrcNonAllowableDeductions>
  <r:lrcPriorYearNonAllowableDeductionsClaimed>0.00</r:lrcPriorYearNonAllowableDeductionsClaimed>
  <r:lrcAdjustedIncome>0.00</r:lrcAdjustedIncome>
  <r:governmentSubsidies>0.00</r:governmentSubsidies>
  <r:otherCredits>0.00</r:otherCredits>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
    <ic:otherResIncome>0.00</ic:otherResIncome>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>

```

```

<r:propertyInterestLimitation>
  <ic:totalInterest>0.00</ic:totalInterest>
  <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
  <ic:interestExpenseClaimedReason>
    <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
    <ic:propertyNotInNz>>false</ic:propertyNotInNz>
    <ic:loansDrawnDown>>false</ic:loansDrawnDown>
    <ic:newBuildExemption>>true</ic:newBuildExemption>
    <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</
ic:emergencyTransitionalSocialCouncil>
<ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
  </ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
<r:netRentalIncome>100.00</r:netRentalIncome>
<r:selfEmployedIncome>200.00</r:selfEmployedIncome>
<r:otherIncome>500.00</r:otherIncome>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:otherExpenses>0.00</r:otherExpenses>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<r:totalTaxableIncome>50798.00</r:totalTaxableIncome>
<r:workedInNZ>>false</r:workedInNZ>
<r:incomeEarned>0.00</r:incomeEarned>
<r:weeksWorked>0</r:weeksWorked>
<r:daysWorked>0</r:daysWorked>
<r:imputationBroughtForward>0.00</r:imputationBroughtForward>
<r:taxOnTaxableIncome>8259.40</r:taxOnTaxableIncome>
<r:researchAndDevelopment>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
</r:researchAndDevelopment>
<r:residualIncomeTax>7176.40</r:residualIncomeTax>
<r:earlyPaymentDiscountEligibility>>false</r:earlyPaymentDiscountEligibility>
<r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
<r:partYearReturnIndicator>>false</r:partYearReturnIndicator>
<r:partYearReason>xxxxxxxxxxxxxxxxxxxxxxxx</r:partYearReason>
<r:partYearStartDate>2021/01/01</r:partYearStartDate>
<r:partYearEndDate>2021/12/31</r:partYearEndDate>
<r:dateLeftNZ>2021/01/01</r:dateLeftNZ>
<r:timePlannedToBeAway>100</r:timePlannedToBeAway>
<r:taxJurisdiction>XX</r:taxJurisdiction>
<r:taxIdNumber>000000000</r:taxIdNumber>
<r:noJurisdictionTin>>false</r:noJurisdictionTin>
<r:tinNotRequired>>false</r:tinNotRequired>
<r:attachmentForms>
</rc:formFields>

```

| Field | Requirement | Description |
|----------------------|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. |

| Field | Requirement | Description |
|---|-------------|--|
| | | Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| nzSuperIndicator | Optional | Receives New Zealand superannuation |
| totalInterestRWT | Optional | Total RWT |
| totalInterest | Optional | Total gross interest |
| nrwtOnTotalInterest | Optional | NRWT on total interest |
| totalDividendCredits | Optional | Total dividend credits |
| totalDividends | Optional | Total gross dividends |
| nrwtOnTotalDividends | Optional | NRWT on total dividends |
| totalWithholdingTaxOnRoyalties | Optional | Total tax |
| totalRoyalties | Optional | Total gross royalties |
| nrwtOnTotalRoyalties | Optional | NRWT on total royalties |
| totalTaxCredits | Optional | Optional total tax credits |
| totalNRWT | Optional | Total NRWT |
| nzIncomeWithTaxDeducted ➤ totalTaxPaid | Optional | Total tax deductions |
| nzIncomeWithTaxDeducted ➤ totalIncome | Optional | Total gross income |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions |
| pieIncome ➤ totalTaxCredits | Optional | PIE tax credits NOTE: This field is not used for filing periods before 2019 |
| pieIncome ➤ totalIncome | Optional | Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019 |
| partnershipIncome ➤ totalTaxCredits | Optional | Total partnership tax credits |
| partnershipIncome ➤ totalIncome | Optional | Total partnership income |

| Field | Requirement | Description |
|---|-------------|--|
| estateTrustIncome ➤ totalTaxCredits | Optional | Total estate or trust tax credits |
| estateTrustIncome ➤ totalIncome | Optional | Total estate or trust income |
| ltcIncome ➤ totalTaxCredits | Optional | Total LTC tax credits |
| ltcIncome ➤ totalIncome | Optional | Total active LTC income |
| ltcNonAllowableDeductions | Optional | Non-allowable deduction this year |
| ltcPriorYearNonAllowableDeductions Claimed | Optional | Prior year's non-allowable deduction claimed this year |
| ltcAdjustedIncome | Optional | Adjusted LTC income |
| governmentSubsidies | Optional | Government Subsidies For the 2022 tax year and beyond |
| otherCredits | Optional | Total tax credits |
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total Residential Income NOTE: This field is not used for filing periods before 2020. |

| Field | Requirement | Description |
|---|-------------|---|
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential Rental Deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ netIncome | Optional | Net income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 Note: for 2023 onwards interest incurred before 1 October 2021 no longer applies |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |

| Field | Requirement | Description |
|--|-------------|--|
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| InterestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| netRentalIncome | Optional | Net rental income |
| selfEmployedIncome | Optional | Net self-employed income |
| otherIncome | Optional | Any other income |
| saleOfProperty | Optional | Profit/loss from sale of property NOTE: This field is not used for filing periods before 2019. |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017 |
| otherExpenses | Optional | Total other expenses |
| lossesBroughtForward | Optional | Net losses brought forward |
| lossesClaimedThisYear | Optional | Net losses claimed this year |
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| totalTaxableIncome | Optional | Taxable income |
| workedInNZ | Optional | Worked in New Zealand within the period |
| incomeEarned | Optional | Amount of income earned |
| weeksWorked | Optional | Number of weeks worked |
| daysWorked | Optional | Number of days worked |
| arrivalDate | Optional | Arrival date |
| departureDate | Optional | Departure date |

| Field | Requirement | Description |
|--|-------------|---|
| imputationBroughtForward | Optional | Excess imputation credits brought forward |
| taxOnTaxableIncome | Optional | Tax on taxable income |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| residualIncomeTax | Optional | Residual income tax |
| earlyPaymentDiscountEligibility | Optional | If entitled to claim an early payment discount for this period |
| overpaymentProvisionalTax | Optional | Provisional tax overpayment to be refunded |
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional option List of valid values: RATIO, EST, STD Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Provisional tax start date |
| partYearReturnIndicator | Optional | Indicates part-year return |
| partYearReason | Optional | Part-year situation List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN Anything other than these values will not be processed. |
| partYearStartDate | Optional | Start date of the return |
| partYearEndDate | Optional | End date of the return |

| Field | Requirement | Description |
|----------------------------|-------------|--|
| dateLeftNZ | Optional | Date the customer left New Zealand |
| timePlannedToBeAway | Optional | Time planned to be away from New Zealand |
| taxJurisdiction | Required | Tax Jurisdiction (ISO 3166 alpha 2-digit country code) Note: required from 2023 and onwards |
| taxIdNumber | Required | Tax Id Number (50-character string value) Note: required from 2023 and onwards – unless noJurisdictionTin and/or TinNotRequired are true |
| noJurisdictionTin | Optional | No Jurisdiction Tin (Boolean). Note: from 2023 and onwards |
| tinNotRequired | Optional | Tin Not Required (Boolean) Note: from 2023 and onwards |

3.1.4.4. IR4

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>427139072</r:submissionKey>
  <r:nonResidentIn
dicator>>false</r:nonResidentIndicator>
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    <ic:withholdingTaxDeducted>0.00</ic:withholdingTaxDeducted>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:schedularPayments>
  <r:interestIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>1333.00</ic:totalIncome>
  </r:interestIncome>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:pieIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>0.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
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    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:partnershipEstateTrustIncome>
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  <r:overseasIncome>
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    <ic:totalIncome>0.00</ic:totalIncome>
  </r:overseasIncome>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
    <ic:otherResIncome>0.00</ic:otherResIncome>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
      <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>

```

```

<ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
  </ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
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<r:totalGrossPremium>0.00</r:totalGrossPremium>
<r:totalGrossPremiumPaidToSwitzerland>0.00</r:totalGrossPremiumPaidToSwitzerland>
<r:totalTaxablePremium>0.00</r:totalTaxablePremium>
<r:otherIncome>0.00</r:otherIncome>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:saleOfProperty>0.00</r:saleOfProperty>
<r:donationsMade>0.00</r:donationsMade>
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<r:subventionPaymentsToFrom>0.00</r:subventionPaymentsToFrom>
<r:totalTaxableIncome>-667.00</r:totalTaxableIncome>
<r:taxOnTaxableIncome>0.00</r:taxOnTaxableIncome>
<r:researchAndDevelopment>
  <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  <ic:refundableCredit>0.00</ic:refundableCredit>
</r:researchAndDevelopment>
<r:foreignInvestorTaxCredit>0.00</r:foreignInvestorTaxCredit>
<r:residualIncomeTax>0.00</r:residualIncomeTax>
<r:paymentsMadeToNonResidents>>false</r:paymentsMadeToNonResidents>
<r:withholdingTaxDeducted>>false</r:withholdingTaxDeducted>
<r:foreignIncomeDisclosure>>false</r:foreignIncomeDisclosure>
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<r:foreignControlIndicator>>false</r:foreignControlIndicator>
<r:lowestEconomicShareholderInterest>0.00</r:lowestEconomicShareholderInterest>
<r:decomExpenditure>0.00</r:decomExpenditure>
<r:decomTaxCredit>0.00</r:decomTaxCredit>
<r:shareholder>
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  <ic:remuneration>0.00</ic:remuneration>
  <ic:shareholderAIMTaxPaid>0.00</ic:shareholderAIMTaxPaid>
  <ic:loansFromCompany>0.00</ic:loansFromCompany>
  <ic:currentAccountBalance>0.00</ic:currentAccountBalance>
  <ic:shareholderLossOffsets>0.00</ic:shareholderLossOffsets>
  <ic:subventionPayments>0.00</ic:subventionPayments>
</r:shareholder>
</rc:formFields>
  
```

| Field | Requirement | Description |
|----------------------|-------------|---|
| submissionKey | Optional | <p>An Inland Revenue-generated number for uniquely identifying a return.</p> <p>Inland Revenue will return the submission key in every successful</p> |

| Field | Requirement | Description |
|---|-------------|---|
| | | response. This field can be used for amendments. |
| nonResidentIndicator | Optional | Company is a non-resident for tax purposes |
| schedularPayments ➤ withholdingTaxDeducted | Optional | Tax withheld from schedular payments |
| schedularPayments ➤ totalIncome | Optional | Gross schedular payments |
| interestIncome ➤ totalTaxPaid | Optional | Total RWT and/or NRWT |
| interestIncome ➤ totalIncome | Optional | Total gross interest |
| pieIncome ➤ totalTaxCredits | Optional | General PIE tax credits NOTE: This field is not used for filing periods before 2019 |
| pieIncome ➤ totalIncome | Optional | Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019 |
| dividendIncome ➤ totalImputationCredits | Optional | Total dividend imputation credits |
| dividendIncome ➤ totalRWTCredits | Optional | Total dividend RWT credits |
| dividendIncome ➤ totalGrossDividends | Optional | Total gross dividends |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions |
| partnershipEstateTrustIncome ➤ totalTaxCredits | Optional | Total partnership, estate or trust tax credits |
| partnershipEstateTrustIncome ➤ totalIncome | Optional | Total partnership, estate or trust income |
| totalTaxCredits | Optional | Total tax credits |
| overseasIncome ➤ totalTaxPaid | Optional | Total overseas tax paid |

| Field | Requirement | Description |
|---|-------------|---|
| overseasIncome ➤ totalIncome | Optional | Total overseas income |
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | | Other Residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome | Optional | Net income |

| Field | Requirement | Description |
|--|-------------|---|
| ➤ netIncome | | NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| businessOrRentalIncome | Optional | Income from net profit or loss from business or rentals |
| totalGrossPremium | Optional | Total gross premium paid |
| totalGrossPremiumPaidToSwitzerland | Optional | Total gross premium paid to Switzerland |
| totalTaxablePremium | Optional | Total taxable premium |
| otherIncome | Optional | Total other income |

| Field | Requirement | Description |
|--|-------------|--|
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017 |
| saleOfProperty | Optional | Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019. |
| donationsMade | Optional | Donations made |
| lossesBroughtForward | Optional | Net loss amount brought forward |
| lossesClaimedThisYear | Optional | Net loss amount claimed this year |
| lossContinuity | Optional | Loss Continuity NOTE: This field is not used for filing periods before 2022. |
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| netLossesToFrom | Optional | Net losses |
| subventionPaymentsToFrom | Optional | Subvention payments |
| totalTaxableIncome | Optional | Taxable income or loss to carry forward |
| taxOnTaxableIncome | Optional | Total tax payable |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2020. |

| Field | Requirement | Description |
|---|-------------|---|
| foreignInvestorTaxCredit | Optional | Foreign investor tax credit |
| residualIncomeTax | Optional | Residual income tax |
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |
| paymentsMadeToNonResidents | Optional | Payments made to non-residents |
| withholdingTaxDeducted | Optional | NRWT or non-resident contractors withholding tax deducted |
| foreignIncomeDisclosure | Optional | CFC/FIF income calculated—disclosure required |
| repurchasedRedeemedCancelledShares | Optional | Value of shares redeemed, repurchased or cancelled |
| foreignSourcedDividends | Optional | Foreign-sourced dividends received |
| foreignControlIndicator | Optional | Company controlled/owned by non-residents |
| lowestEconomicShareholderInterest | Optional | Lowest economic interests of shareholders (%) |
| decomExpenditure | Optional | Petroleum decommissioning expenditure NOTE: Used only in RetrieveReturn for years 2019 and beyond where the value is non-zero. |
| decomTaxCredit | Optional | Petroleum decommissioning tax credit NOTE: Used only in RetrieveReturn for years |

| Field | Requirement | Description |
|---|-------------|--|
| | | 2019 and beyond where the value is non-zero. |
| shareholder ➤ irdNumber | Required | Shareholder's IRD number. If unknown, use 000-000-000. |
| shareholder ➤ remuneration | Required | Untaxed remuneration |
| shareholder ➤ shareholderAIMTaxPaid | Optional | Shareholder AIM tax paid NOTE: This field is not used for filing periods before 2020. |
| shareholder ➤ loansFromCompany | Required | Value of loans |
| shareholder ➤ currentAccountBalance | Required | Current account balance |
| shareholder ➤ shareholderLossOffsets | Required | Loss offsets |
| shareholder ➤ subventionPayments | Required | Subvention payments |

3.1.4.5. IR4J

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:openingBalance>0.00</r:openingBalance>
  <r:incomeTaxPaid>10000.00</r:incomeTaxPaid>
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  <r:totalRWTONInterest>0.00</r:totalRWTONInterest>
  <r:imputationAndFDPCredits>0.00</r:imputationAndFDPCredits>
  <r:otherCredits>0.00</r:otherCredits>
  <r:incomeTaxRefunded>0.00</r:incomeTaxRefunded>
  <r:totalFDPRefunds>0.00</r:totalFDPRefunds>
  <r:imputationCreditsAttached>0.00</r:imputationCreditsAttached>
  <r:otherDebits>0.00</r:otherDebits>
  <r:closingBalance>-10000.00</r:closingBalance>
  <r:adjustments>0.00</r:adjustments>
  <r:furtherIncomeTaxPayable>0.00</r:furtherIncomeTaxPayable>
</rc:formFields>
```

| Field | Requirement | Description |
|----------------------------------|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| openingBalance | Optional | Opening balance at 1 April |
| incomeTaxPaid | Optional | Income tax paid for 1989 and subsequent years |
| totalFDPPaid | Optional | Foreign dividend payment (FDP) paid NOTE: This field is not used for 2018 or subsequent tax years. |
| totalRWTONInterest | Optional | RWT on interest received |
| imputationAndFDPCredits | Optional | Imputation and FDP credits received |
| otherCredits | Optional | Other credits |
| incomeTaxRefunded | Optional | Income tax refunded for 1989 and later years |
| totalFDPRefunds | Optional | FDP refunds NOTE: This field is not used for 2018 or subsequent tax years. |
| imputationCreditsAttached | Optional | Imputation credits attached to dividends paid |
| otherDebits | Optional | Other debits |
| closingBalance | Optional | Closing balance at 31 March |
| adjustments | Optional | Adjustments to reduce further income tax |

| Field | Requirement | Description |
|---|-------------|--|
| furtherIncomeTaxPayable | Optional | Further income tax payable |
| fdpReturn ➤ fdpOpeningBalance | Optional | Opening balance at 1 April. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpPaid | Optional | FDP paid. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpCreditsAttachedReceived | Optional | FDP credits attached to dividends received. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpCreditsAttachedPaid | Optional | FDP credits attached to dividends paid. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpRefunded | Optional | FDP refunded. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpOtherDebits | Optional | Other debits. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpTotalBalance | Optional | Closing balance before transfers to ICA. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpTransfer | Optional | Amount transferred to imputation credit account. NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpClosingBalance | Optional | Closing balance at 31 March. NOTE: This field is not used for 2018 or subsequent tax years. |

3.1.4.6. IR6

```

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  <r:interestIncome>
    <ic:totalTaxPaid>1231.00</ic:totalTaxPaid>
    <ic:totalIncome>1231.00</ic:totalIncome>
  </r:interestIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>654.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
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  <r:pieIncome>
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    <ic:totalIncome>0.00</ic:totalIncome>
  </r:pieIncome>
  <r:lrcIncome>
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  <r:lrcPriorYearNonAllowableDeductionsClaimed>0.00</r:lrcPriorYearNonAllowableDeductionsClaimed>
  <r:lrcAdjustedIncome>61.00</r:lrcAdjustedIncome>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
    <ic:otherResIncome>0.00</ic:otherResIncome>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
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    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>

```

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<ic:taxLessDividendImputationCredit>0.00</ic:taxLessDividendImputationCredit>
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<ic:taxLessOtherPaidTaxCredits>100.00</ic:taxLessOtherPaidTaxCredits>
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ust>
  <ic:beneficiaryTaxPayable>0.00</ic:beneficiaryTaxPayable>
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  <ic:corpus>0.00</ic:corpus>
  <ic:capital>0.00</ic:capital>
  <ic:useOfTrustProperty>0.00</ic:useOfTrustProperty>
  <ic:distributionTrustAssets>0.00</ic:distributionTrustAssets>
  <ic:forgivenessOfDebt>0.00</ic:forgivenessOfDebt>
  <ic:withdrawnFromTrust>0.00</ic:withdrawnFromTrust>
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  <ic:beneficiaryDOB>1969-05-07</ic:beneficiaryDOB>
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  <ic:shareOfInterestIncome>1231.00</ic:shareOfInterestIncome>
  <ic:shareOfDividendsIncome>23.00</ic:shareOfDividendsIncome>
  <ic:shareOfMADistributionsIncome>2131.00</ic:shareOfMADistributionsIncome>
  <ic:shareOfOverseasIncome>1231.00</ic:shareOfOverseasIncome>
  <ic:shareOfOtherIncome>123.00</ic:shareOfOtherIncome>
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  <ic:taxOnTaxableIncome>0.00</ic:taxOnTaxableIncome>
  <ic:overseasTaxPaid>0.00</ic:overseasTaxPaid>
  <ic:taxLessOverseasTaxPaid>0.00</ic:taxLessOverseasTaxPaid>
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  <ic:taxLessDividendImputationCredit>0.00</ic:taxLessDividendImputationCredit>
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  <ic:taxLessOtherPaidTaxCredits>0.00</ic:taxLessOtherPaidTaxCredits>
  <ic:taxOnDistributionByNonComplyingTrust>0.00</ic:taxOnDistributionByNonComplyingTrust>
  <ic:beneficiaryTaxPayable>0.00</ic:beneficiaryTaxPayable>
  <ic:openingBalance>0.00</ic:openingBalance>
  <ic:accountingIncomeAllocated>0.00</ ic: accountingIncomeAllocated>
  <ic:corpus>0.00</ic:corpus>
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  <ic:distributionTrustAssets>0.00</ ic:distributionTrustAssets>
  <ic:forgivenessOfDebt>0.00</ ic:forgivenessOfDebt>
  <ic:withdrawnFromTrust>0.00</ ic:withdrawnFromTrust>
  <ic:closingBalance>0.00</ ic:closingBalance>
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</r:beneficiaryDetails>
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</ic:settlement>
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<r:equityOwners>0.00</r:equityOwners>
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<r:equityYearEndBalances>-0.00</r:equityYearEndBalances>
</rc:formFields>
  
```

| Field | Requirement | Description |
|--|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| firstReturnEstateTrustStartDate | Optional | Date of death (estate) or start date (trust). This should only be entered if it is the first return on the account. |
| estateTrustType | Optional | Type of estate or trust. C: Complying Trust F: Foreign Trust |

| Field | Requirement | Description |
|---|-------------|--|
| | | N: Non-complying Trust |
| interestIncome ➤ totalTaxPaid | Optional | Total RWT |
| interestIncome ➤ totalIncome | Optional | Total gross interest |
| dividendIncome ➤ totalImputationCredits | Optional | Total dividend imputation credits |
| dividendIncome ➤ totalRWTCredits | Optional | Total dividend RWT credits |
| dividendIncome ➤ totalGrossDividends | Optional | Total gross dividends |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions |
| partnershipEstateTrustIncome ➤ totalTaxCredits | Optional | Total tax credits from a partnership, estate or trust |
| partnershipEstateTrustIncome ➤ totalIncome | Optional | Total income from a partnership, estate or trust |
| overseasIncome ➤ totalTaxPaid | Optional | Total overseas tax paid |
| overseasIncome ➤ totalIncome | Optional | Total overseas income |
| pieIncome ➤ totalTaxCredits | Optional | General PIE tax credits. NOTE: This field is not used for filing periods before 2019. |
| pieIncome ➤ totalIncome | Optional | Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019. |
| ltcIncome ➤ totalTaxCredits | Optional | Total LTC tax credits |
| ltcIncome ➤ totalIncome | Optional | Total active LTC income |
| ltcNonAllowableDeductions | Optional | Non-allowable deductions this year |
| ltcPriorYearNonAllowableDeductionsClaimed | Optional | Prior years' non-allowable deductions claimed this year |
| ltcAdjustedIncome | Optional | Adjusted LTC income |

| Field | Requirement | Description |
|---|-------------|--|
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ netIncome | Optional | Net Income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |

| Field | Requirement | Description |
|--|-------------|---|
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| businessOrRentalIncome | Optional | Net business or rental income |
| otherIncome ➤ totalTaxCredits | Optional | Total tax credits from other income |
| otherIncome ➤ totalIncome | Optional | Total other income |
| saleOfProperty | Optional | Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019. |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017. |
| totalTaxCredits | Optional | Total tax credits |
| beneficiaryIncome | Optional | Beneficiary income |
| trusteeIncome | Optional | Trustee income |
| totalExpensesClaimed | Optional | Total expenses claimed |
| lossesBroughtForward | Optional | Net loss amount brought forward |
| lossesClaimedThisYear | Optional | Net loss amount claimed this year |

| Field | Requirement | Description |
|--|-------------|--|
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| totalDistributions | Optional | Total distributions |
| totalTaxableDistributions | Optional | Total taxable distributions |
| disclosureRequiredCFCorFIF | Optional | CFC or FIF income calculated—disclosure required |
| totalBeneficiaryTax | Optional | Total tax payable on beneficiary income |
| totalTrusteeIncome | Optional | Total Trustee income |
| taxOnTrusteeIncome | Optional | Tax On Trustee Income |
| trusteeShareOfOverseasTaxPaid | Optional | Trustee's share of overseas tax paid |
| trusteeShareOfDivImpCredits | Optional | Trustee's share of dividend imputation credits |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| trusteeShareOfTaxCredits | Optional | Trustee's share of RWT and other tax credits |
| taxOnTrusteeIncomeLessCredits | Optional | Tax payable less tax credits |
| residualIncomeTax | Optional | Residual income tax |
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional tax option List of valid values: RATIO, EST, STD. Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |

| Field | Requirement | Description |
|--|-------------|---|
| beneficiary ➤ beneficiaryIrdNumber | Conditional | Beneficiary's IRD number. If unknown, use 000-000-000 – only applicable before 2022 |
| beneficiary ➤ taxIdNumber | Conditional | Tax ID Number |
| beneficiary ➤ beneficiaryName | Required | Beneficiary's full name |
| beneficiary ➤ beneficiaryDOB | Required | Beneficiary's date of birth |
| beneficiary ➤ taxJurisdiction | Required | Tax Jurisdiction (ISO 3166 alpha-2 standard country code) |
| beneficiary ➤ noJurisdictionTin | Optional | No Jurisdiction Tin |
| beneficiary ➤ tinNotRequired | Optional | Tin not Required |
| beneficiary ➤ beneficiaryAddress | Optional | Beneficiary's full address |
| beneficiary ➤ beneficiaryIsNonResident | Optional | Non-resident beneficiary (deprecated for years 2022+) |
| beneficiary ➤ shareOfInterestIncome | Optional | Interest |
| beneficiary ➤ shareOfDividendsIncome | Optional | Dividends |
| beneficiary ➤ shareOfMADistributionsIncome | Optional | Māori authority distributions |
| beneficiary ➤ shareOfOverseasIncome | Optional | Overseas income |
| beneficiary ➤ shareOfOtherIncome | Optional | Other income |
| beneficiary ➤ taxableIncome | Optional | Taxable income |
| beneficiary ➤ taxPaidByTrust | Optional | Estate or trust paying tax on beneficiary's income |
| beneficiary ➤ distributionByNonComplyingtrust | Optional | Taxable distribution by non-complying trust |
| beneficiary ➤ taxOnTaxableIncome | Optional | Tax on taxable income |
| beneficiary | Optional | Overseas tax paid |

| Field | Requirement | Description |
|---|-------------|--|
| ➤ overseasTaxPaid | | |
| beneficiary ➤ taxLessOverseasTaxPaid | Optional | Tax on taxable income less overseas tax paid |
| beneficiary ➤ dividendImputationCredit | Optional | Imputation credits |
| beneficiary ➤ taxLessDividendImputationCredit | Optional | Tax less imputation credits |
| beneficiary ➤ otherPaidTaxCredits | Optional | RWT and other tax credits |
| beneficiary ➤ taxLessOtherPaidTaxCredits | Optional | Tax less other paid tax credits |
| beneficiary ➤ taxOnDistributionByNonComplyingTrust | Optional | Tax on non-complying trust distribution |
| beneficiary ➤ beneficiaryTaxPayable | Optional | Total tax payable on beneficiary's income |
| beneficiary ➤ openingBalance | Optional | Opening Balance |
| beneficiary ➤ accountingIncomeAllocated | Optional | Accounting Income Allocated |
| beneficiary ➤ corpus | Optional | Corpus |
| beneficiary ➤ capital | Optional | Capital |
| beneficiary ➤ useOfTrustProperty | Optional | Use of Trust Property |
| beneficiary ➤ distributionTrustAssets | Optional | Distribution Trust Assets |
| beneficiary ➤ forgivenessOfDebt | Optional | Forgiveness of Debt |
| beneficiary ➤ withdrawnFromTrust | Optional | Withdrawn from Trust |
| beneficiary ➤ closingBalance | Optional | Closing Balance |
| settlement ➤ settlorFullName | Required | Settlor Full Name |
| settlement ➤ noSettlementThisYear | Optional | No Settlement This Year |
| settlement | Optional | Settlor Commence |

| Field | Requirement | Description |
|---|-------------|---|
| ➤ settlorCommence | | |
| settlement ➤ taxJurisdiction | Optional | Tax Jurisdiction (ISO 3166 alpha-2 standard country code) |
| settlement ➤ settlorIrdNumber | Optional | Settlor IRD Number |
| settlement ➤ taxIdNumber | Optional | Tax ID Number |
| settlement ➤ noJurisdictionTin | Optional | No Jurisdiction TIN |
| settlement ➤ tinNotRequired | Optional | Tin not Required |
| settlement ➤ cash | Optional | Cash |
| settlement ➤ financialArrangements | Optional | Financial Arrangements |
| settlement ➤ land | Optional | Land |
| settlement ➤ buildings | Optional | Buildings |
| settlement ➤ shares | Optional | Shares |
| settlement ➤ services | Optional | Services |
| settlement ➤ other | Optional | Other |
| settlement ➤ otherDescription | Optional | Other Description (Compulsory if other contains \$ value) |
| Settlement ➤ settlementZeroValue | Optional | Settlement Zero Value |
| exemptFromCompliance | Optional | Exempt from Compliance |
| netProfitLossBeforeTax | Optional | Net Profit Loss Before Tax |
| taxAdjustments | Optional | Tax Adjustments |
| unTaxedRealisedGainsAndReceipts | Optional | Untaxed Realised Gains and Receipts |
| financialArrangements | Optional | Financial Arrangements |
| assetsLand | Optional | Assets Land |
| assetsLandValuation | Optional | Assets Land Valuation |

| Field | Requirement | Description |
|------------------------------------|-------------|--|
| assetsBuildings | Optional | Assets Buildings |
| assetsBuildingsValuation | Optional | Assets Buildings Valuation |
| assetsShares | Optional | Assets Shares |
| assetsSharesValuation | Optional | Assets Shares Valuation H – history M – market T – tax book |
| assetsTotal | Optional | Assets Total |
| financialArrangementsLiable | Optional | Financial Arrangements Liable |
| liabilitiesTotal | Optional | Liabilities Total |
| equityOwners | Optional | Equity Owners |
| equityDrawings | Optional | Equity Drawings |
| equityYearEndBalances | Optional | Equity Year End Balances |

3.1.4.7. IR7

```

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    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
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  </r:maoriAuthorityDistributions>
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  <r:lrcIncome>
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```

```

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  <ic:totalIncome>0.00</ic:totalIncome>
  <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
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  <ic:interestExpenseClaimedReason>
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    <ic:propertyNotInNz>>false</ic:propertyNotInNz>
    <ic:loansDrawnDown>>false</ic:loansDrawnDown>
    <ic:newBuildExemption>>true</ic:newBuildExemption>
    <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</
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    <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
  </ic:interestExpenseClaimedReason>
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  <ic:totalIncome>46.00</ic:totalIncome>
</r:pieIncome>
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    <ic:shareOfMADistributions>0.00</ic:shareOfMADistributions>
    <ic:shareOfOverseasIncome>0.00</ic:shareOfOverseasIncome>
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    <ic:shareOfRentalIncome>0.00</ic:shareOfRentalIncome>
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| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| schedularPayments ➤ withholdingTaxDeducted | Optional | Total tax deducted from schedular payments |
| schedularPayments ➤ totalIncome | Optional | Total gross schedular payments |
| interestIncome ➤ totalTaxPaid | Optional | Total RWT credits |
| interestIncome ➤ totalIncome | Optional | Total gross interest |
| dividendIncome ➤ totalImputationCredits | Optional | Total dividend imputation credits |
| dividendIncome ➤ totalRWTCredits | Optional | Total dividend RWT and foreign dividend payments |
| dividendIncome ➤ totalGrossDividends | Optional | Total gross dividends |
| maoriAuthorityDistributions ➤ totalMACredits | Optional | Total Māori authority credits |
| maoriAuthorityDistributions ➤ totalMADistributions | Optional | Total Māori authority distributions |
| partnershipIncome ➤ totalTaxCredits | Optional | Total partnership tax credits |
| partnershipIncome totalIncome | Optional | Total partnership income |
| ltcIncome ➤ totalTaxCredits | Optional | Total LTC tax credits |
| ltcIncome ➤ totalIncome | Optional | Total active LTC income |
| ltcNonAllowableDeductions | Optional | Non-allowable deductions this year |
| ltcPriorYearNonAllowableDeductionsClaimed | Optional | Prior years' non-allowable deductions claimed this year |
| ltcAdjustedIncome | Optional | Adjusted LTC income |

| Field | Requirement | Description |
|---|-------------|---|
| overseasIncome ➤ totalTaxPaid | Optional | Total overseas tax paid |
| overseasIncome ➤ totalIncome | Optional | Total overseas income |
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason | Optional | New Build Exemption |

| Field | Requirement | Description |
|--|-------------|--|
| ➤ newBuildExemption | | |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| pieIncome ➤ totalTaxCredits | Optional | General PIE tax credits. NOTE: This field is not used for filing periods before 2019. |
| pieIncome ➤ totalIncome | Optional | Attributed PIE income/loss. NOTE: This field is not used for filing periods before 2019. |
| businessIncome | Optional | Net income from business activities |
| netRentalIncome | Optional | Net income from rental activities |
| otherIncome | Optional | Total other income |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017 |
| saleOfProperty | Optional | Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019. |
| totalIncome | Optional | Total income |
| totalExpenses | Optional | Total expenses |
| totalIncomeLossAfterExpenses | Optional | Total income/loss after expenses |
| extinguishedLosses | Optional | Extinguished losses |
| priorYearsDeductions | Optional | Prior years' deductions for extinguished losses |
| deductionsClaimedThisYear | Optional | Deductions for extinguished losses claimed this year |
| lookThrough | Optional | For a look-through company (IR7L) |
| partnership | Optional | For a partnership (IR7P) |

| Field | Requirement | Description |
|---|-------------|---|
| incomeAttribution ➤ name | Optional | Name |
| incomeAttribution ➤ irdNumber | Required | IRD number of partner or LTC owner. If unknown, use 000-000-000. |
| incomeAttribution ➤ shareOfInterestIncome | Optional | Interest |
| incomeAttribution ➤ shareOfDividendIncome | Optional | Dividends |
| incomeAttribution ➤ shareOfMADistributions | Optional | Māori authority distributions |
| incomeAttribution ➤ shareOfOverseasIncome | Optional | Overseas income |
| incomeAttribution ➤ shareOfResidentialRentalIncome | Optional | Share of Residential Income |
| incomeAttribution ➤ shareOfRentalIncome | Optional | Rental income |
| incomeAttribution ➤ shareOfPassiveIncome | Optional | Other passive income |
| incomeAttribution ➤ shareOfOtherIncome | Optional | All other income |
| incomeAttribution ➤ totalIncome | Optional | Total income |
| incomeAttribution ➤ deductionForExtinguishedLoss | Optional | Deduction for extinguished losses |
| incomeAttribution ➤ shareOfResidentialRentalDeductions | Optional | Share of residential rental deductions |
| incomeAttribution ➤ shareOfOverseasTaxPaid | Optional | Overseas tax paid |
| incomeAttribution ➤ shareOfImputationCredits | Optional | Imputation credits |
| incomeAttribution ➤ shareOfOtherTaxCredits | Optional | Other tax credits |
| incomeAttribution ➤ attributionOfIncome | Required | Attribution of income/loss NOTE: The total of attributionOfIncome must equal 100 |
| incomeAttribution ➤ nonAllowableDeductionsThisYear | Optional | Non-allowable deductions this year |

| Field | Requirement | Description |
|---|-------------|--|
| incomeAttribution ➤ nonAllowableDeductionsBroughtForward | Optional | Non-allowable deductions brought forward |
| incomeAttribution ➤ priorYearNonAllowableDeductionsClaimed | Optional | Prior years' non-allowable deductions claimed |
| incomeAttribution ➤ nonAllowableDeductionsCarriedForward | Optional | Non-allowable deductions carried forward |
| cfcFIFdisclosure | Optional | CFC or FIF income calculated—disclosure required |

3.1.4.8. IR8

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| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| residentialRentalIncome ➤ indicator | Optional | Indicator NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward |

| Field | Requirement | Description |
|--|-------------|---|
| | | NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ netIncome | Optional | Net income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| saleOfProperty | Optional | Profit/loss from sale of property |

| Field | Requirement | Description |
|--|-------------|--|
| | | NOTE: This field is not used for filing periods before 2020. |
| grossInterest | Optional | Gross interest |
| grossDividends | Optional | Gross dividends |
| maoriAuthorityDistributions | Optional | Māori authority distributions |
| netRentalIncome | Optional | Net rental income |
| netTradingIncome | Optional | Net income from trading activities |
| otherIncome | Optional | Other income |
| adjustmentsOutsideFinancialAccounts | Optional | Adjustments outside the financial accounts |
| donationDeductions | Optional | Donation deductions |
| lossesBroughtForward | Optional | Losses brought forward |
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| totalTaxableIncome | Optional | Taxable income |
| taxOnTaxableIncome | Optional | Total tax payable |
| overseasTaxPaid | Optional | Overseas tax paid |
| dividendImputationCredits | Optional | Imputation credits received |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| totalRWTDeducted | Optional | RWT withheld |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. |

| Field | Requirement | Description |
|---|-------------|--|
| | | NOTE: This field is not used for filing periods before 2017. |
| otherTaxCredits | Optional | Māori authority credits and other tax credits |
| residualIncomeTax | Optional | Residual income tax |
| overpaymentProvisionalTax | Optional | Overpayment of provisional tax |
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |
| disclosureOfForeignInterestRequired | Optional | CFC or FIF income calculated—disclosure required |

3.1.4.9. IR8J

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1444921344</r:submissionKey>
  <r:openingBalance>0.00</r:openingBalance>
  <r:incomeTaxPaid>1000.00</r:incomeTaxPaid>
  <r:totalFDPPaid>0.00</r:totalFDPPaid>
  <r:totalRWTONInterest>2000.00</r:totalRWTONInterest>
  <r:imputationAndFDPCredits>3000.00</r:imputationAndFDPCredits>
  <r:otherCredits>4000.00</r:otherCredits>
  <r:incomeTaxRefunded>100.00</r:incomeTaxRefunded>
  <r:totalFDPRefunds>0.00</r:totalFDPRefunds>
  <r:imputationCreditsAttached>200.00</r:imputationCreditsAttached>
  <r:otherDebits>300.00</r:otherDebits>
  <r:closingBalance>-9400.00</r:closingBalance>
  <r:furtherIncomeTaxPayable>0.00</r:furtherIncomeTaxPayable>
</rc:formFields>
```

| Field | Requirement | Description |
|--|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| openingBalance | Optional | Opening balance at 1 April |
| incomeTaxPaid | Optional | Income tax paid for 2005 and subsequent years |
| totalFDPPaid | Optional | FDP made |
| totalRWTONInterest | Optional | RWT on interest received |
| imputationAndFDPCredits | Optional | Imputation/Māori authority credits received |
| otherCredits | Optional | Other credits |
| incomeTaxRefunded | Optional | Income tax refunds for 2005 and subsequent years |
| totalFDPRefunds | Optional | FDP refunds |
| imputationCreditsAttached | Optional | Māori authority credits attached to distributions |
| otherDebits | Optional | Other debits |
| closingBalance | Optional | Closing balance at 31 March |
| furtherIncomeTaxPayable | Optional | Further income tax payable |
| fdpReturn ➤ fdpOpeningBalance | Optional | Opening balance at 1 April NOTE: This field is not used for 2018 or subsequent tax years. |

| Field | Requirement | Description |
|---|-------------|--|
| fdpReturn ➤ fdpPaid | Optional | FDP paid NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpCreditsAttachedReceived | Optional | FDP credits attached to dividends received NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpCreditsAttachedPaid | Optional | FDP credits attached to dividends paid NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpRefunded | Optional | FDP refunded NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpOtherDebits | Optional | Other debits NOTE: This field is not used for 2018 or subsequent tax years. |
| fdpReturn ➤ fdpClosingBalance | Optional | Closing balance at 31 March NOTE: This field is not used for 2018 or subsequent tax years. |

3.1.4.10. IR9

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1295450112</r:submissionKey>
  <r:incorporatedBody>>false</r:incorporatedBody>
  <r:typeOfClubOrSociety>X</r:typeOfClubOrSociety>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
    <ic:otherResIncome>0.00</ic:otherResIncome>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
  >
  <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
</ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
<r:saleOfProperty>0.00</r:saleOfProperty>
<r:interest>100000.00</r:interest>
<r:dividends>200000.00</r:dividends>
<r:taxableMADistributions>50000.00</r:taxableMADistributions>
<r:otherIncome>40000.00</r:otherIncome>
<r:incomeTaxDeductionForNonProfit>0.00</r:incomeTaxDeductionForNonProfit>
<r:donationsDeduction>30000.00</r:donationsDeduction>
<r:netIncome>360000.00</r:netIncome>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<r:totalTaxableIncome>360000.00</r:totalTaxableIncome>
<r:taxOnTaxableIncome>109720.00</r:taxOnTaxableIncome>
<r:overseasTaxPaid>20000.00</r:overseasTaxPaid>
<r:imputationCreditsReceived>0.00</r:imputationCreditsReceived>
<r:imputationBroughtForward>0.00</r:imputationBroughtForward>
<r:researchAndDevelopment>
  <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  <ic:refundableCredit>0.00</ic:refundableCredit>
</r:researchAndDevelopment>
<r:totalRWTWithheld>0.00</r:totalRWTWithheld>
<r:rlwtCredit>0.00</r:rlwtCredit>

```

```

<r:otherTaxCredits>0.00</r:otherTaxCredits>
<r:residualIncomeTax>89720.00</r:residualIncomeTax>
<r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
</rc:formFields>
  
```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| incorporatedBody | Optional | Incorporated club or society |
| typeOfClubOrSociety | Required | Type of club or society F: Friendly society X: Income except club or society A: All other clubs or societies |
| residentialRentalIncome ➤ indicator | Optional | Indicator |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2020. |

| Field | Requirement | Description |
|---|-------------|---|
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ netIncome | Optional | Net income NOTE: This field is not used for filing periods before 2020. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2020. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |

| Field | Requirement | Description |
|--|-------------|--|
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| saleOfProperty | Optional | Profit/loss from sale of property NOTE: This field is not used for filing periods before 2020. |
| friendlyNetIncome | Optional | Net income or loss (for F society type) |
| interest | Optional | Interest (for X or A society type) |
| dividends | Optional | Dividends (for X or A society type) |
| taxableMADistributions | Optional | Taxable Māori authority distributions (for X or A society type) |
| otherIncome | Optional | Other income (for X or A society type) |
| incomeTaxDeductionForNonProfit | Optional | Income tax deduction for non-profit bodies |
| donationsDeduction | Optional | Donations deduction |
| netIncome | Optional | Net income |
| lossesBroughtForward | Optional | Net losses brought forward |
| lossCarriedBackPriorYear | Optional | Amount carried back to prior year NOTE: The LCB field can only be used for the 2021 tax year end. |
| totalTaxableIncome | Optional | Taxable income |
| taxOnTaxableIncome | Optional | Tax on taxable income |
| overseasTaxPaid | Optional | Overseas tax paid |
| imputationCreditsReceived | Optional | Imputation credits received |
| imputationBroughtForward | Optional | Excess imputation credits brought forward |
| researchAndDevelopment | Optional | Credit brought forward |

| Field | Requirement | Description |
|---|-------------|--|
| ➤ creditBroughtForward | | NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| totalRWTWithheld | Optional | RWT withheld |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017. |
| otherTaxCredits | Optional | Other tax credits |
| residualIncomeTax | Optional | Residual income tax |
| overpaymentProvisionalTax | Optional | Overpayment of provisional tax |
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |

3.1.4.11. IR44

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>2102804480</r:submissionKey>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
    <ic:otherResIncome>0.00</ic:otherResIncome>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
      <ic:emergencyTransitionalSocialCouncil>>false</
ic:emergencyTransitionalSocialCouncil>
    <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
  <r:assetsIncludeNZLifeOrTransferred>>false</r:assetsIncludeNZLifeOrTransferred>
  <r:nzLifeOrTransfersTotalAssets>>false</r:nzLifeOrTransfersTotalAssets>
  <r:electionRequired>>false</r:electionRequired>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:fundIncome>100000.00</r:fundIncome>
  <r:deductionsFromOtherSchemes>
    <ic:deduction>
      <ic:name>Test Name 1</ic:name>
      <ic:irdNumber>111111111</ic:irdNumber>
      <ic:amount>1000.00</ic:amount>
    </ic:deduction>
    <ic:deduction>
      <ic:name>Test Name 2</ic:name>
      <ic:irdNumber>123456789</ic:irdNumber>
      <ic:amount>2000.00</ic:amount>
    </ic:deduction>
  </r:deductionsFromOtherSchemes>
  <r:totalDeductionsFromOtherSchemes>3000.00</r:totalDeductionsFromOtherSchemes>
  <r:deductionsTreatedAsCapitalOnDisposal>1000.00</r:deductionsTreatedAsCapitalOnDisposal>
  <r:deductionsTreatedAsRevenueOnDisposal>2000.00</r:deductionsTreatedAsRevenueOnDisposal>
  <r:deductionsToOtherSchemes>
    <ic:deduction>
      <ic:name>Test Name 1</ic:name>
      <ic:irdNumber>111111111</ic:irdNumber>
      <ic:amount>1000.00</ic:amount>
    </ic:deduction>
  </r:deductionsToOtherSchemes>

```

```

<ic:deduction>
  <ic:name>Test Name 2</ic:name>
  <ic:irdNumber>123456789</ic:irdNumber>
  <ic:amount>2000.00</ic:amount>
</ic:deduction>
</r:deductionsToOtherSchemes>
<r:totalDeductionsToOtherSchemes>3000.00</r:totalDeductionsToOtherSchemes>
<r:additionsTreatedAsCapitalOnDisposal>4000.00</r:additionsTreatedAsCapitalOnDisposal>
<r:additionsTreatedAsRevenueOnDisposal>5000.00</r:additionsTreatedAsRevenueOnDisposal>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<r:totalTaxableIncome>106000.00</r:totalTaxableIncome>
<r:taxOnTaxableIncome>29680.00</r:taxOnTaxableIncome>
<r:fifOrCFCDisclosureRequired>>false</r:fifOrCFCDisclosureRequired>
<r:investmentsDisposedOfDuringYear>>false</r:investmentsDisposedOfDuringYear>
<r:investmentsDisposedOfDuringYearAmount>0.00</r:investmentsDisposedOfDuringYearAmount>
<r:gainsOrLossesTreatedAsNonTaxable>>false</r:gainsOrLossesTreatedAsNonTaxable>
<r:preApril1988InvestmentsDisposedOf>>false</r:preApril1988InvestmentsDisposedOf>
<r:investmentsTreatedAsTradingStock>>false</r:investmentsTreatedAsTradingStock>
<r:overseasTaxCredit>1000.00</r:overseasTaxCredit>
<r:imputationCredits>0.00</r:imputationCredits>
<r:researchAndDevelopment>
  <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  <ic:refundableCredit>0.00</ic:refundableCredit>
</r:researchAndDevelopment>
<r:rwtAndOtherTaxCredits>0.00</r:rwtAndOtherTaxCredits>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:residualIncomeTax>28680.00</r:residualIncomeTax>
<r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
</rc:formFields>
  
```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| residentialRentalIncome ➤ indicator | Optional | Indicator |
| residentialRentalIncome Ø grossResRentalIncome | Optional | Gross residential rental income NOTE: This field is not used for filing periods before 2023. |

| Field | Requirement | Description |
|---|-------------|--|
| residentialRentalIncome Ø netBrightlineProfits | Optional | Net Bright-line profit (excluding losses) NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome Ø otherResIncome | Optional | Other residential income NOTE: This field is not used for filing periods before 2023. |
| residentialRentalIncome ➤ totalIncome | Optional | Total residential income NOTE: This field is not used for filing periods before 2021. |
| residentialRentalIncome ➤ residentialRentalDeductions | Optional | Residential rental deductions NOTE: This field is not used for filing periods before 2021. |
| residentialRentalIncome ➤ excessDeductionsBroughtForward | Optional | Excess deductions brought forward NOTE: This field is not used for filing periods before 2021. |
| residentialRentalIncome ➤ deductionsClaimedThisYear | Optional | Deductions claimed this year NOTE: This field is not used for filing periods before 2021. |
| residentialRentalIncome ➤ netIncome | Optional | Net income NOTE: This field is not used for filing periods before 2021. |
| residentialRentalIncome ➤ excessDeductionsCarriedForward | Optional | Excess deductions carried forward NOTE: This field is not used for filing periods before 2021. |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |

| Field | Requirement | Description |
|--|-------------|---|
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| financialMarketsAuthorityNumber | Optional | Financial markets authority number |
| fundBalanceDate | Optional | Fund balance date |
| assetsIncludeNZLifeOrTransferred | Optional | Assets include New Zealand life insurance / transfers to other superannuation |
| nzLifeOrTransfersTotalAssets | Optional | New Zealand policies/transfers make up total assets |
| electionRequired | Optional | Election required to transfer deductions |
| saleOfProperty | Optional | Profit/Loss from Sale of Property NOTE: This field is not used for filing periods before 2020. |
| fundIncome | Optional | Income |
| deduction ➤ name | Optional | Deductions transferred <i>from</i> other schemes—name |

| Field | Requirement | Description |
|---|-------------|---|
| deduction ➤ irdNumber | Optional | Deductions transferred <i>from</i> other schemes—IRD number |
| deduction ➤ amount | Optional | Deductions transferred <i>from</i> other schemes—amount |
| totalDeductionsFromOtherSchemes | Optional | Total deduction amounts transferred from other schemes |
| deductionsTreatedAsCapitalOnDisposal | Optional | Deductions treated as capital on disposal |
| deductionsTreatedAsRevenueOnDisposal | Optional | Deductions treated as revenue on disposal |
| deduction ➤ name | Optional | Deductions transferred <i>to</i> another scheme—name |
| deduction ➤ irdNumber | Optional | Deductions transferred <i>to</i> another scheme—IRD number |
| deduction ➤ amount | Optional | Deductions transferred <i>to</i> another scheme—amount |
| totalDeductionsToOtherSchemes | Optional | Total deduction amounts to transfer to another scheme |
| additionsTreatedAsCapitalOnDisposal | Optional | Additions treated as capital on disposal |
| additionsTreatedAsRevenueOnDisposal | Optional | Additions treated as revenue on disposal |
| lossesBroughtForward | Optional | Net losses brought forward from previous years |
| lossCarriedBackPriorYear | Optional | Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end.. |
| totalTaxableIncome | Optional | Taxable income |
| taxOnTaxableIncome | Optional | Tax payable on taxable income |
| trustee fullName | Optional | Trustee's name |
| trustee irdNumber | Optional | Trustee's IRD number |

| Field | Requirement | Description |
|--|-------------|---|
| fifOrCFCDisclosureRequired | Optional | CFC or FIF income calculated—disclosure required |
| investmentsDisposedOfDuringYear | Optional | Gain or loss on disposed investments |
| investmentsDisposedOfDuringYearAmount | Optional | Investments disposed |
| gainsOrLossesTreatedAsNonTaxable | Optional | Gains or losses from investments treated as not taxable |
| gainsOrLossesTreatedAsNonTaxableReason | Optional | Reason for gains or losses from investments treated as not taxable |
| preApril1988InvestmentsDisposedOf | Optional | Disposal of pre-1 April 1988 investments |
| investmentsTreatedAsTradingStock | Optional | Disposed investments treated as trading stock |
| overseasTaxCredit | Optional | Overseas tax credits |
| imputationCredits | Optional | Imputation credits |
| researchAndDevelopment ➤ creditBroughtForward | Optional | Credit brought forward NOTE: This field is not used for filing periods before 2021. |
| researchAndDevelopment ➤ nonrefundableCredit | Optional | Non-refundable credit NOTE: This field is not used for filing periods before 2020. |
| researchAndDevelopment ➤ refundableCredit | Optional | Refundable credit NOTE: This field is not used for filing periods before 2021. |
| rwtAndOtherTaxCredits | Optional | RWT and other tax credits |
| rlwtCredit | Optional | Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017. |
| residualIncomeTax | Optional | Residual income tax |
| overpaymentProvisionalTax | Optional | Overpayment of provisional tax. |

| Field | Requirement | Description |
|---|-------------|---|
| provisionalTax ➤ provisionalTaxOption | Optional | Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed. |
| provisionalTax ➤ provisionalTaxPayable | Optional | Provisional tax payable |
| provisionalTax ➤ provisionalTaxStartDate | Optional | Start date of taxable activity |

3.1.4.12. IR1215

NOTE: This form can only be filed from 2019 and onwards—otherwise error 104 (Invalid filing period) will be returned.

```
<rc:formFields xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:type="r:FormFieldsType">
  <r:totalGeneralInsurancePremiums>9.00</r:totalGeneralInsurancePremiums>
  <r:totalLifeInsurancePremiums>0.00</r:totalLifeInsurancePremiums>
  <r:totalGuarantorFees>100.00</r:totalGuarantorFees>
  <r:totalGrossPremiumsFees>109.00</r:totalGrossPremiumsFees>
  <r:totalTaxableIncome>10.90</r:totalTaxableIncome>
  <r:totalTaxLiability>5.60</r:totalTaxLiability>
  <r:totalSwissGrossPremiums>400.00</r:totalSwissGrossPremiums>
  <r:paymentsToGeneralInsurers>
    <r:generalPayment>
      <r:insurerName>Insurer A</r:insurerName>
      <r:taxResidenceCountry>UA</r:taxResidenceCountry>
      <r:grossPremiums>2.00</r:grossPremiums>
    </r:generalPayment>
    <r:generalPayment>
      <r:insurerName>Insurer B</r:insurerName>
      <r:taxResidenceCountry>LA</r:taxResidenceCountry>
      <r:grossPremiums>7.00</r:grossPremiums>
    </r:generalPayment>
  </r:paymentsToGeneralInsurers>
  <r:guarantors>
    <r:guarantor>
      <r:guarantorName>Guarantor A</r:guarantorName>
      <r:taxResidenceCountry>AW</r:taxResidenceCountry>
      <r:grossFees>70.00</r:grossFees>
    </r:guarantor>
    <r:guarantor>
      <r:guarantorName>Guarantor B</r:guarantorName>
      <r:taxResidenceCountry>CV</r:taxResidenceCountry>
      <r:grossFees>30.00</r:grossFees>
    </r:guarantor>
  </r:guarantors>
  <r:paymentsToSwissInsurers>
    <r:swissPayment>
      <r:swissInsurerName>Insurer A</r:swissInsurerName>
      <r:swissGrossPremiums>150.00</r:swissGrossPremiums>
    </r:swissPayment>
    <r:swissPayment>
      <r:swissInsurerName>Insurer B</r:swissInsurerName>
      <r:swissGrossPremiums>250.00</r:swissGrossPremiums>
    </r:swissPayment>
  </r:paymentsToSwissInsurers>
</rc:formFields>
```


| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| totalGeneralInsurancePremiums | Optional | Total gross premium paid for general insurance. |
| totalLifeInsurancePremiums | Optional | Total gross premium paid for Lloyd's of London life insurance |
| totalGuarantorFees | Optional | Total gross guarantor fees |
| totalGrossPremiumsFees | Optional | Total gross premium and guarantor fees |
| totalTaxableIncome | Optional | Total taxable income |
| totalTaxLiability | Optional | Total income tax liability |
| totalSwissGrossPremiums | Optional | Total gross premiums paid to Switzerland |
| paymentsToGeneralInsurers | Optional | Payments to General Insurers/Reinsurers |
| guarantors | Optional | Guarantors |
| paymentsToSwissInsurers | Optional | Payments to Swiss-Resident Insurers/Reinsurers |
| generalPayment ➤ insurerName | Required | Name of insurer/reinsurer |
| generalPayment ➤ taxResidenceCountry | Required | Country of tax residence (ISO 3166-1 alpha-2) |
| generalPayment ➤ grossPremiums | Required | Gross premiums |
| guarantor ➤ guarantorName | Required | Guarantor full name |
| guarantor ➤ taxResidenceCountry | Required | Country of tax residence (ISO 3166-1 alpha-2) |
| guarantor ➤ grossFees | Required | Gross fees |
| swissPayment ➤ swissInsurerName | Required | Name of insurer/reinsurer |
| swissPayment ➤ swissGrossPremiums | Required | Gross premiums |

3.1.4.13. IR44E

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>930455552</r:submissionKey>
  <r:currentValueOfFunds>100000.00</r:currentValueOfFunds>
  <r:currentValueOfDesignatedSources>50000.00</r:currentValueOfDesignatedSources>
  <r:investmentBefore1983>0.00</r:investmentBefore1983>
  <r:totalNetIncomeOfFund>30000.00</r:totalNetIncomeOfFund>
  <r:previousLosses>20000.00</r:previousLosses>
  <r:otherAdjustments>1000.00</r:otherAdjustments>
  <r:undistributedCategoryBIncome>40000.00</r:undistributedCategoryBIncome>
  <r:distributedCategoryBIncome>30000.00</r:distributedCategoryBIncome>
  <r:lossesBroughtForward>true</r:lossesBroughtForward>
  <r:authorisedPersonName>Test Name</r:authorisedPersonName>
  <r:authorisedPersonTitle>Test Title</r:authorisedPersonTitle>
</rc:formFields>
```

| Field | Requirement | Description |
|--|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| currentValueOfFunds | Optional | Current value of funds and investments |
| currentValueOfDesignatedSources | Optional | Current value of funds and investments (designated sources) |
| investmentBefore1983 | Optional | Value of all funds and investments as at 22 June 1983 |
| totalNetIncomeOfFund | Optional | Total net income of the fund |
| previousLosses | Optional | Previous loss attributable to investments and funds |
| otherAdjustments | Optional | Any other adjustments |
| undistributedCategoryBIncome | Optional | Undistributed Category B income |
| distributedCategoryBIncome | Optional | Distributed Category B income |
| lossesBroughtForward | Optional | Fund claimed any Category B income losses brought forward |
| authorisedPersonName | Optional | Name of authorised person |
| authorisedPersonTitle | Optional | Designation or title of authorised person |

3.1.4.14. IR3F

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>727654400</r:submissionKey>
  <r:livestockSalesDetails>
    <r:livestockIncome>
      <r:type>CATTLE</r:type>
      <r:number>100</r:number>
      <r:value>10000.00</r:value>
    </r:livestockIncome>
    <r:livestockIncome>
      <r:type>DEER</r:type>
      <r:number>20</r:number>
      <r:value>2000.00</r:value>
    </r:livestockIncome>
  </r:livestockSalesDetails>
  <r:livestockOnHandEOYDetails>
    <r:livestockOnHandEOY>
      <r:type>GOAT</r:type>
      <r:class>TEST</r:class>
      <r:number>10</r:number>
      <r:valuePerHead>1000.00</r:valuePerHead>
    </r:livestockOnHandEOY>
    <r:livestockOnHandEOY>
      <r:type>SHEEP</r:type>
      <r:class>TEST</r:class>
      <r:number>20</r:number>
      <r:valuePerHead>2000.00</r:valuePerHead>
    </r:livestockOnHandEOY>
  </r:livestockOnHandEOYDetails>
  <r:woolBalesSold>500</r:woolBalesSold>
  <r:woolBalesIncome>350000.00</r:woolBalesIncome>
  <r:woolOnHand>0</r:woolOnHand>
  <r:woolOnHandAverageValue>0.00</r:woolOnHandAverageValue>
  <r:meatHidesSkinsVelvet>0.00</r:meatHidesSkinsVelvet>
  <r:grainSeedsFruitTobaccoHopsGardenProduce>0.00</r:grainSeedsFruitTobaccoHopsGardenProduce>
  <r:dairyProduce>0.00</r:dairyProduce>
  <r:livestockBailmentPlantHire>0.00</r:livestockBailmentPlantHire>
  <r:depreciationOrInsuranceRecovery>0.00</r:depreciationOrInsuranceRecovery>
  <r:privateUseOfProduce>0.00</r:privateUseOfProduce>
  <r:shareMilkingShare>0</r:shareMilkingShare>
  <r:shareMilkingAmount>0.00</r:shareMilkingAmount>
  <r:freeHouseRentalValue>0.00</r:freeHouseRentalValue>
  <r:giftedLivestockProduceValue>0.00</r:giftedLivestockProduceValue>
  <r:otherIncomeDetails>
    <r:other>
      <r:type>Other Income Example</r:type>
      <r:amount>1234.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Other Income Example 2</r:type>
      <r:amount>5678.00</r:amount>
    </r:other>
  </r:otherIncomeDetails>
  <r:otherUnsoldProduceOnHandDetails>
    <r:other>
      <r:type>Unsold Example</r:type>
      <r:amount>1000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Unsold Example 2</r:type>

```

```

    <r:amount>2000.00</r:amount>
  </r:other>
</r:otherUnsoldProduceOnHandDetails>
<r:livestockRevaluationIncome>0.00</r:livestockRevaluationIncome>
<r:farmIncomeEqualisationRefund>0.00</r:farmIncomeEqualisationRefund>
<r:livestockPurchaseDetails>
  <r:livestockIncome>
    <r:type>PIGS</r:type>
    <r:number>100</r:number>
    <r:value>1000.00</r:value>
  </r:livestockIncome>
  <r:livestockIncome>
    <r:type>OTHER</r:type>
    <r:number>2</r:number>
    <r:value>50000.00</r:value>
  </r:livestockIncome>
</r:livestockPurchaseDetails>
<r:valueOfLivestockBOY>100000.00</r:valueOfLivestockBOY>
<r:valueOfProduceBOY>50000.00</r:valueOfProduceBOY>
<r:accLeviesPaid>0.00</r:accLeviesPaid>
<r:animalHealth>0.00</r:animalHealth>
<r:depreciationBuildings>0.00</r:depreciationBuildings>
<r:depreciationOtherAssets>0.00</r:depreciationOtherAssets>
<r:developmentExpenditure>0.00</r:developmentExpenditure>
<r:electricityOrGas>0.00</r:electricityOrGas>
<r:farmIncomeEqualisationDeposit>0.00</r:farmIncomeEqualisationDeposit>
<r:freightAndCartage>0.00</r:freightAndCartage>
<r:fringeBenefitTax>0.00</r:fringeBenefitTax>
<r:insurance>0.00</r:insurance>
<r:interest>0.00</r:interest>
<r:legal>0.00</r:legal>
<r:lossOnDisposalOfAssets>0.00</r:lossOnDisposalOfAssets>
<r:motorVehicleExpenses>0.00</r:motorVehicleExpenses>
<r:motorVehiclePrivateUseApportionment>0.00</r:motorVehiclePrivateUseApportionment>
<r:contractorPayments>0.00</r:contractorPayments>
<r:shareMilkerPayments>0.00</r:shareMilkerPayments>
<r:employeeRations>0.00</r:employeeRations>
<r:rentAndRates>0.00</r:rentAndRates>
<r:repairsAndMaintenance>0.00</r:repairsAndMaintenance>
<r:seedFertiliserAndLime>0.00</r:seedFertiliserAndLime>
<r:farmLabourSalaryAndWages>0.00</r:farmLabourSalaryAndWages>
<r:travellingExpenses>0.00</r:travellingExpenses>
<r:otherExpensesDetails>
  <r:other>
    <r:type>Other Expense Example 1</r:type>
    <r:amount>1000.00</r:amount>
  </r:other>
  <r:other>
    <r:type>Other Expense Example 2</r:type>
    <r:amount>2000.00</r:amount>
  </r:other>
</r:otherExpensesDetails>
<r:shareMilkerPaymentDetails>
  <r:shareMilkerPayment>
    <r:name>Sharemilker 1</r:name>
    <r:dairyAmount>1000.00</r:dairyAmount>
    <r:bobbyCalvesAmount>2000.00</r:bobbyCalvesAmount>
    <r:calfRearingAmount>3000.00</r:calfRearingAmount>
    <r:pigsAmount>4000.00</r:pigsAmount>
    <r:otherAmount>5000.00</r:otherAmount>
  </r:shareMilkerPayment>
</r:shareMilkerPayment>

```

```

<r:name>Sharemilker 2</r:name>
<r:dairyAmount>500.00</r:dairyAmount>
<r:bobbyCalvesAmount>1500.00</r:bobbyCalvesAmount>
<r:calfRearingAmount>2500.00</r:calfRearingAmount>
<r:pigsAmount>3500.00</r:pigsAmount>
<r:otherAmount>4500.00</r:otherAmount>
</r:shareMilkerPayment>
</r:shareMilkerPaymentDetails>
</rc:formFields>
  
```

| Field | Requirement | Description |
|--|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| livestockIncome ➤ type | Optional | Income from livestock sales— Type of livestock List of valid values: CATTLE, DEER, GOAT, PIGS, SHEEP, OTHER |
| livestockIncome ➤ number | Optional | Income from livestock sales— Number sold |
| livestockIncome ➤ value | Optional | Income from livestock sales— Amount |
| livestockOnHandEOY ➤ type | Optional | Livestock on hand and unsold at the end of the year—Type |
| livestockOnHandEOY ➤ class | Optional | Livestock on hand and unsold at the end of the year—Class |
| livestockOnHandEOY ➤ number | Optional | Livestock on hand and unsold at the end of the year— Number |
| livestockOnHandEOY ➤ valuePerHead | Optional | Livestock on hand and unsold at the end of the year—Value per head |
| woolBalesSold | Optional | Number of bales sold (wool) |
| woolBalesIncome | Optional | Income (wool sales) |
| woolOnHand | Optional | Unsold bales on hand (wool) |
| woolOnHandAverageValue | Optional | Average bale value |
| meatHidesSkinsVelvet | Optional | Meat, hides, skins and velvet |
| grainSeedsFruitTobaccoHopsGardenProduce | Optional | Grain, seeds, fruit, tobacco, hops, garden or other produce |

| Field | Requirement | Description |
|--|-------------|---|
| dairyProduce | Optional | Dairy produce (gross amount including bonus), poultry and eggs |
| livestockBailmentPlantHire | Optional | Amount received for bailment of livestock or hire of plant |
| depreciationOrInsuranceRecovery | Optional | Depreciation recovered on disposal of assets and insurance recovery |
| privateUseOfProduce | Optional | Market value of meat, milk and produce used for domestic purposes |
| shareMilkingName | Optional | Sharemilking farmer's name |
| shareMilkingShare | Optional | Share of produce sales (%) |
| shareMilkingAmount | Optional | Sharemilking income |
| freeHouseRentalValue | Optional | Rental value of free house and value of any rations provided |
| giftedLivestockProduceValue | Optional | Value of livestock or produce disposed of by any means except sale |
| otherIncomeDetails ➤ other type | Optional | Other income or sales type |
| otherIncomeDetails ➤ other amount | Optional | Other income or sales amount |
| otherUnsoldProduceOnHandDetails ➤ other type | Optional | Types of other unsold produce on hand |
| otherUnsoldProduceOnHandDetails ➤ other amount | Optional | Amount of other unsold produce on hand |
| livestockRevaluationIncome | Optional | Livestock revaluation income |
| farmIncomeEqualisationRefund | Optional | Farm income equalisation refund(s) |
| livestockPurchase ➤ type | Optional | Purchase of livestock—Type of livestock |
| livestockPurchase ➤ number | Optional | Purchase of livestock—Number purchased |
| livestockPurchase ➤ value | Optional | Purchase of livestock—Amount |
| valueOfLivestockBOY | Optional | Value of livestock |
| valueOfProduceBOY | Optional | Value of produce |

| Field | Requirement | Description |
|---|-------------|--|
| accLeviesPaid | Optional | Accident compensation levies paid to ACC (including interest) |
| animalHealth | Optional | Animal health |
| depreciationBuildings | Optional | Depreciation on farm buildings |
| depreciationOtherAssets | Optional | Depreciation on other farm assets |
| developmentExpenditure | Optional | Development expenditure |
| electricityOrGas | Optional | Electricity or gas (excluding private consumption) |
| farmIncomeEqualisationDeposit | Optional | Farm income equalisation deposits |
| freightAndCartage | Optional | Freight and cartage |
| fringeBenefitTax | Optional | Fringe benefit tax |
| insurance | Optional | Insurance (not premiums on non-farming assets, personal or accident insurance) |
| interest | Optional | Interest on money borrowed used in the business |
| legal | Optional | Legal expenses |
| lossOnDisposalOfAssets | Optional | Loss on disposal of assets (not buildings) |
| motorVehicleExpenses | Optional | Motor vehicle expenses |
| motorVehiclePrivateUseApportionment | Optional | Apportionment for private use |
| contractorPayments | Optional | Payments to contractors |
| shareMilkerPayments | Optional | Payments to sharemilkers |
| employeeRations | Optional | Rations provided for employees |
| rentAndRates | Optional | Rent and rates (not arrears) |
| repairsAndMaintenance | Optional | Repairs and maintenance |
| seedFertiliserAndLime | Optional | Seed, fertiliser and lime |
| farmLabourSalaryAndWages | Optional | Salary and wages paid for farm labour |
| travellingExpenses | Optional | Traveling expenses (business portion only) |
| otherExpensesDetails ➤ other type | Optional | Other expenses—type |

| Field | Requirement | Description |
|---|-------------|---|
| otherExpensesDetails ➤ other amount | Optional | Other expenses—Amount |
| shareMilkerPayment ➤ name | Optional | Payments to sharemilkers— Sharemilker name |
| shareMilkerPayment ➤ dairyAmount | Optional | Payments to sharemilkers— Dairy produce |
| shareMilkerPayment ➤ bobbyCalvesAmount | Optional | Payments to sharemilkers— Bobby calves |
| shareMilkerPayment ➤ calfRearingAmount | Optional | Payments to sharemilkers— Calf rearing |
| shareMilkerPayment ➤ pigsAmount | Optional | Payments to sharemilkers— Pigs |
| shareMilkerPayment ➤ otherAmount | Optional | Payments to sharemilkers— Other |

3.1.4.15. IR3B

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>459218944</r:submissionKey>
  <r:salesAmount>0.00</r:salesAmount>
  <r:openingStockAmount>25000.00</r:openingStockAmount>
  <r:purchasesAmount>75000.00</r:purchasesAmount>
  <r:closingStockAmount>15000.00</r:closingStockAmount>
  <r:otherIncome>100000.00</r:otherIncome>
  <r:accLevies>8000.00</r:accLevies>
  <r:advertising>5000.00</r:advertising>
  <r:badDebts>12000.00</r:badDebts>
  <r:communication>0.00</r:communication>
  <r:depreciation>0.00</r:depreciation>
  <r:entertainment>1500.00</r:entertainment>
  <r:homeOffice>0.00</r:homeOffice>
  <r:insurance>4000.00</r:insurance>
  <r:interest>0.00</r:interest>
  <r:legalAndAccounting>0.00</r:legalAndAccounting>
  <r:motorVehicle>5000.00</r:motorVehicle>
  <r:power>0.00</r:power>
  <r:rentAndRates>0.00</r:rentAndRates>
  <r:repairsAndMaintenance>0.00</r:repairsAndMaintenance>
  <r:salaryAndWages>0.00</r:salaryAndWages>
  <r:travelAndAccommodation>11000.00</r:travelAndAccommodation>
  <r:otherExpensesDetails>
    <r:other>
      <r:type>Expenses Example 1</r:type>
      <r:amount>1000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Expenses Example 2</r:type>
      <r:amount>2000.00</r:amount>
    </r:other>
  </r:otherExpensesDetails>
  <r:totalExpenses>49500.00</r:totalExpenses>
  <r:gainOrLossOnDisposal>0.00</r:gainOrLossOnDisposal>
  <r:netIncome>-34500.00</r:netIncome>
</rc:formFields>
  
```

| Field | Requirement | Description |
|---------------------------|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| salesAmount | Optional | Sales |
| openingStockAmount | Optional | Opening stock |
| purchasesAmount | Optional | Purchases |
| closingStockAmount | Optional | Closing stock |
| otherIncome | Optional | Other income |
| accLevies | Optional | Accident compensation levies paid to ACC |

| Field | Requirement | Description |
|-------------------------------|-------------|--|
| advertising | Optional | Advertising |
| badDebts | Optional | Bad debts |
| communication | Optional | Communication |
| depreciation | Optional | Depreciation |
| entertainment | Optional | Entertainment |
| homeOffice | Optional | Home office |
| insurance | Optional | Insurance |
| interest | Optional | Interest |
| legalAndAccounting | Optional | Legal and accounting |
| motorVehicle | Optional | Motor vehicle |
| power | Optional | Power |
| rentAndRates | Optional | Rent and rates |
| repairsAndMaintenance | Optional | Repairs and maintenance |
| salaryAndWages | Optional | Salary and wages |
| travelAndAccommodation | Optional | Travel and accommodation |
| other type | Optional | Type of expense |
| other amount | Optional | Cost of expense |
| totalExpenses | Optional | Total expenses |
| gainOrLossOnDisposal | Optional | Gain or loss on disposal of fixed assets |
| netIncome | Optional | Net income |

3.1.4.16. IR3R

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1532960768</r:submissionKey>
  <r:totalRents>700000.00</r:totalRents>
  <r:otherIncomeDescription>Example</r:otherIncomeDescription>
  <r:otherIncomeAmount>1000.00</r:otherIncomeAmount>
  <r:gainLossOnDisposal>200.00</r:gainLossOnDisposal>
  <r:totalIncome>701200.00</r:totalIncome>
  <r:ratesAmount>0.00</r:ratesAmount>
  <r:insuranceAmount>0.00</r:insuranceAmount>
  <r:interestAmount>0.00</r:interestAmount>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
    <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
  <r:agentFeesAmount>0.00</r:agentFeesAmount>
  <r:repairsAndMaintenanceDetails>
    <r:other>
      <r:type>Repairs Example 1</r:type>
      <r:amount>1000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Repairs Example 2</r:type>
      <r:amount>2000.00</r:amount>
    </r:other>
  </r:repairsAndMaintenanceDetails>
  <r:otherExpensesDetails>
    <r:other>
      <r:type>Expenses Example 1</r:type>
      <r:amount>3000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Expenses Example 2</r:type>
      <r:amount>4000.00</r:amount>
    </r:other>
  </r:otherExpensesDetails>
  <r:buildingDepreciation>0.00</r:buildingDepreciation>
  <r:assetDepreciation>0.00</r:assetDepreciation>
  <r:totalExpenses>10000.00</r:totalExpenses>
  <r:netRentalIncome>691200.00</r:netRentalIncome>
  <r:straightLineCost>0.00</r:straightLineCost>
  <r:straightLineRate>0.00</r:straightLineRate>
  <r:straightLineClaimed>0.00</r:straightLineClaimed>
  <r:diminishingValueOpening>0.00</r:diminishingValueOpening>
  <r:diminishingValueRate>0.00</r:diminishingValueRate>
  <r:diminishingValueClaimed>0.00</r:diminishingValueClaimed>
  <r:diminishingValueClosing>0.00</r:diminishingValueClosing>
  <r:depreciationAssetsDetails>
    <r:depreciation>
      <r:asset>string</r:asset>
      <r:datePurchased>2018-01-01</r:datePurchased>
    </r:depreciation>
  </r:depreciationAssetsDetails>
</rc:formFields>
  
```

```

    <r:cost>0</r:cost>
    <r:opening>0</r:opening>
    <r:rate>0</r:rate>
    <r:method>SL</r:method>
    <r:claimed>0</r:claimed>
    <r:closing>0</r:closing>
  </r:depreciation>
</r:depreciationAssetsDetails>
<r:propertyAddress1>Street</r:propertyAddress1>
<r:propertyAddress2>Street</r:propertyAddress2>
<r:availableMonths>12</r:availableMonths>
</rc:formFields>

```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| totalRents | Optional | Total rents |
| otherIncomeDescription | Optional | Other income (specify) |
| otherIncomeAmount | Optional | Other income |
| gainLossOnDisposal | Optional | Gain or loss on disposal |
| totalIncome | Optional | Total income |
| ratesAmount | Optional | Rates |
| insuranceAmount | Optional | Insurance |
| interestAmount | Optional | Interest (Deprecated for income tax years 2022+, use propertyInterestLimitation's totalInterest instead) |
| propertyInterestLimitation ➤ totalInterest | Optional | Total Interest |
| propertyInterestLimitation ➤ interestExpenseClaimed | Optional | Interest Expense Claimed |
| interestExpenseClaimedReason ➤ notResidentialOrMaoriExempt | Optional | A Māori exempt company or not a residential land company |
| interestExpenseClaimedReason ➤ propertyNotInNz | Optional | Certain schedule 15 exclusions or property not in NZ |

| Field | Requirement | Description |
|--|-------------|--|
| interestExpenseClaimedReason ➤ loansDrawnDown | Optional | Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021 |
| interestExpenseClaimedReason ➤ newBuildExemption | Optional | New Build Exemption |
| interestExpenseClaimedReason ➤ developmentExemption | Optional | Development or land business exemption |
| interestExpenseClaimedReason ➤ emergencyTransitionalSocialCouncil | Optional | Emergency Transitional Social Council |
| interestExpenseClaimedReason ➤ buildToRentExclusion | Optional | Approved Build-To-Rent Exclusion (note this is used for filing periods 2023 onwards) |
| agentFeesAmount | Optional | Agent's collection fees |
| repairsAndMaintenanceDetails ➤ other type | Optional | Repairs and maintenance description |
| repairsAndMaintenanceDetails ➤ other amount | Optional | Repairs and maintenance amount |
| otherExpensesDetails ➤ other type | Optional | Other expenses description |
| otherExpensesDetails ➤ other amount | Optional | Other expenses amount |
| buildingDepreciation | Optional | Buildings |
| assetDepreciation | Optional | Assets |
| totalExpenses | Optional | Total expenses |
| netRentalIncome | Optional | Net rents |
| datePurchased | Optional | Depreciation of buildings date purchased |
| materialBuildings | Optional | Depreciation of buildings materials and building |
| straightLineCost | Optional | Straight line method—cost of buildings |
| straightLineRate | Optional | Straight line method—rate (%) |
| straightLineClaimed | Optional | Straight line method—depreciation claimed |
| diminishingValueOpening | Optional | Diminishing value method—opening adjusted tax |

| Field | Requirement | Description |
|---|---------------------------------|---|
| diminishingValueRate | Optional | Diminishing value method—rate (%) |
| diminishingValueClaimed | Optional | Diminishing value method—depreciation claimed |
| diminishingValueClosing | Optional | Diminishing value method—closing adjusted tax |
| depreciationAssetsDetails | (see depreciation fields below) | |
| depreciation ➤ asset | Optional | Assets |
| depreciation ➤ datePurchased | Optional | Date purchased |
| depreciation ➤ cost | Optional | Cost |
| depreciation ➤ opening | Optional | Opening adjusted tax value |
| depreciation ➤ rate | Optional | Rate (%) |
| depreciation ➤ method | Optional | Method (DV: Diminishing Value Method , SL: Straight Line Method) |
| depreciation ➤ claimed | Optional | Depreciation claimed |
| depreciation ➤ closing | Optional | Closing adjusted tax value |
| propertyAddress1 | Required | First line of property rental address |
| propertyAddress2 | Required | Second line of property rental address |
| availableMonths | Required | Period for which the property was available to rent. Value range is from 1 to 24 months |

3.1.4.17. IR3K

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>996089856</r:submissionKey>
  <r:stockSaleOrRedemption>50000.00</r:stockSaleOrRedemption>
  <r:totalInterestReceived>5000.00</r:totalInterestReceived>
  <r:originalCost>0.00</r:originalCost>
  <r:interestIncludedInPreviousReturns>0.00</r:interestIncludedInPreviousReturns>
</rc:formFields>
```

| Field | Requirement | Description |
|--|-------------|--|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| stockSaleOrRedemption | Optional | Stock sales/redemption payment |
| totalInterestReceived | Optional | Investment interest |
| originalCost | Optional | Sum paid for stock |
| interestIncludedInPreviousReturns | Optional | Interest from previous tax returns |

3.1.4.18. IR10

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1801396224</r:submissionKey>
  <r:multipleActivity>>false</r:multipleActivity>
  <r:grossSalesAndServiceIncome>4000.00</r:grossSalesAndServiceIncome>
  <r:openingStock>0.00</r:openingStock>
  <r:purchases>0.00</r:purchases>
  <r:closingStock>0.00</r:closingStock>
  <r:grossProfit>4000.00</r:grossProfit>
  <r:interestReceived>0.00</r:interestReceived>
  <r:dividendsReceived>0.00</r:dividendsReceived>
  <r:rentLeaseLicenceIncome>0.00</r:rentLeaseLicenceIncome>
  <r:otherIncome>0.00</r:otherIncome>
  <r:totalIncome>4000.00</r:totalIncome>
  <r:badDebts>0.00</r:badDebts>
  <r:depreciationAndAmortisation>0.00</r:depreciationAndAmortisation>
  <r:insurance>300.00</r:insurance>
  <r:interestExpense>4500.00</r:interestExpense>
  <r:fees>150.00</r:fees>
  <r:rates>700.00</r:rates>
  <r:rentsLeasesLicences>0.00</r:rentsLeasesLicences>
  <r:repairsAndMaintenance>1200.00</r:repairsAndMaintenance>
  <r:researchAndDevelopment>0.00</r:researchAndDevelopment>
  <r:relatedPartyRemuneration>0.00</r:relatedPartyRemuneration>
  <r:salariesAndWages>0.00</r:salariesAndWages>
  <r:contractorPayments>0.00</r:contractorPayments>
  <r:otherExpenses>650.00</r:otherExpenses>
  <r:totalExpenses>7500.00</r:totalExpenses>
  <r:exceptionalItems>0.00</r:exceptionalItems>
  <r:netProfitLossBeforeTax>-3500.00</r:netProfitLossBeforeTax>
  <r:taxAdjustments>0.00</r:taxAdjustments>
  <r:currentYearTaxableProfitLoss>-3500.00</r:currentYearTaxableProfitLoss>
  <r:accountsReceivable>0.00</r:accountsReceivable>
  <r:cashAndDeposits>0.00</r:cashAndDeposits>
  <r:otherCurrentAssets>0.00</r:otherCurrentAssets>
  <r:vehicles>0.00</r:vehicles>
  <r:plantAndMachinery>0.00</r:plantAndMachinery>
  <r:furnitureAndFittings>0.00</r:furnitureAndFittings>
  <r:land>0.00</r:land>
  <r:buildings>0.00</r:buildings>
  <r:otherFixedAssets>0.00</r:otherFixedAssets>
  <r:intangibles>0.00</r:intangibles>
  <r:sharesAndOwnershipInterests>0.00</r:sharesAndOwnershipInterests>
  <r:termDeposits>0.00</r:termDeposits>
  <r:otherNonCurrentAssets>0.00</r:otherNonCurrentAssets>
  <r:totalAssets>0.00</r:totalAssets>
  <r:provisions>0.00</r:provisions>
  <r:accountsPayable>0.00</r:accountsPayable>
  <r:currentLoans>0.00</r:currentLoans>
  <r:otherCurrentLiabilities>0.00</r:otherCurrentLiabilities>
  <r:totalCurrentLiabilities>0.00</r:totalCurrentLiabilities>
  <r:nonCurrentLiabilities>0.00</r:nonCurrentLiabilities>
  <r:totalLiabilities>0.00</r:totalLiabilities>
  <r:ownersEquity>0.00</r:ownersEquity>
  <r:taxDepreciation>0.00</r:taxDepreciation>
  <r:unTaxedRealisedGainsAndReceipts>0.00</r:unTaxedRealisedGainsAndReceipts>
  <r:additionsToFixedAssets>0.00</r:additionsToFixedAssets>
  <r:disposalOfFixedAssets>0.00</r:disposalOfFixedAssets>
  <r:dividendsPaid>0.00</r:dividendsPaid>

```



```

<r:drawings>0.00</r:drawings>
<r:currentAccountYearEndBalances>0.00</r:currentAccountYearEndBalances>
<r:taxDeductibleLossOnDisposalOfFixedAssets>0.00</r:taxDeductibleLossOnDisposalOfFixedAssets>
</rc:formFields>
  
```

| Field | Requirement | Description |
|------------------------------------|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| multipleActivity | Optional | Multiple activity indicator |
| grossSalesAndServiceIncome | Optional | Gross income from sales/services |
| openingStock | Optional | Opening stock |
| purchases | Optional | Purchases |
| closingStock | Optional | Closing stock |
| grossProfit | Optional | Gross profit |
| interestReceived | Optional | Interest received |
| dividendsReceived | Optional | Dividends received |
| rentLeaseLicenceIncome | Optional | Rental, lease and licence income |
| otherIncome | Optional | Other income |
| totalIncome | Optional | Total income |
| badDebts | Optional | Bad debts |
| depreciationAndAmortisation | Optional | Accounting depreciation and amortisation |
| insurance | Optional | Insurance (exclude ACC levies) |
| interestExpense | Optional | Interest expense |
| fees | Optional | Professional and consulting fees |
| rates | Optional | Rates |
| rentsLeasesLicences | Optional | Rental, lease and licence payments |
| repairsAndMaintenance | Optional | Repairs and maintenance |

| Field | Requirement | Description |
|-------------------------------------|-------------|--|
| researchAndDevelopment | Optional | Research and development |
| relatedPartyRemuneration | Optional | Related party remuneration |
| salariesAndWages | Optional | Salaries and wages paid to employees |
| contractorPayments | Optional | Contractor and sub-contractor payments |
| otherExpenses | Optional | Other expenses |
| totalExpenses | Optional | Total expenses |
| exceptionalItems | Optional | Exceptional items |
| netProfitLossBeforeTax | Optional | Net profit/loss before tax |
| taxAdjustments | Optional | Tax adjustments |
| currentYearTaxableProfitLoss | Optional | Current year taxable profit/loss |
| accountsReceivable | Optional | Accounts receivable (debtors) |
| cashAndDeposits | Optional | Cash and deposits |
| otherCurrentAssets | Optional | Other current assets |
| vehicles | Optional | Vehicles |
| plantAndMachinery | Optional | Plant and machinery |
| furnitureAndFittings | Optional | Furniture and fittings |
| land | Optional | Land |
| buildings | Optional | Buildings |
| otherFixedAssets | Optional | Other fixed assets |
| intangibles | Optional | Intangibles |
| sharesAndOwnershipInterests | Optional | Shares/ownership interests |
| termDeposits | Optional | Term deposits |
| otherNonCurrentAssets | Optional | Other non-current assets |
| totalAssets | Optional | Total assets |
| provisions | Optional | Provisions |
| accountsPayable | Optional | Accounts payable (creditors) |
| currentLoans | Optional | Current loans |
| otherCurrentLiabilities | Optional | Other current liabilities |
| totalCurrentLiabilities | Optional | Total current liabilities |

| Field | Requirement | Description |
|---|-------------|---|
| nonCurrentLiabilities | Optional | Non-current liabilities |
| totalLiabilities | Optional | Total liabilities |
| ownersEquity | Optional | Owners' equity |
| taxDepreciation | Optional | Tax depreciation |
| unTaxedRealisedGainsAndReceipts | Optional | Untaxed realised gains/receipts |
| additionsToFixedAssets | Optional | Additions to fixed assets |
| disposalOfFixedAssets | Optional | Disposals of fixed assets |
| dividendsPaid | Optional | Dividends paid |
| drawings | Optional | Drawings |
| currentAccountYearEndBalances | Optional | Current account year-end balances |
| taxDeductibleLossOnDisposalOfFixedAssets | Optional | Tax-deductible loss on disposal of fixed assets |

3.1.4.19. IR215

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>45134645</r:submissionKey>
  <r:childIncomeDetails>
    <r:childIncome>
      <r:childName>Child Name 1</r:childName>
      <r:sharedCareIndicator>>false</r:sharedCareIndicator>
      <r:childIrdNumber>123456789</r:childIrdNumber>
      <r:passiveIncome>0</r:passiveIncome>
    </r:childIncome>
    <r:childIncome>
      <r:childName>Child Name 2</r:childName>
      <r:sharedCareIndicator>>false</r:sharedCareIndicator>
      <r:childIrdNumber>11111111</r:childIrdNumber>
      <r:passiveIncome>0</r:passiveIncome>
    </r:childIncome>
  </r:childIncomeDetails>
  <r:partnersName>Partner Name</r:partnersName>
  <r:partnersIrdNumber>123456789</r:partnersIrdNumber>
  <r:partnersCountry>AUS</r:partnersCountry>
  <r:partnersPassiveIncome>10000</r:partnersPassiveIncome>
  <r:otherPaymentDetails>
    <r:otherPayment>
      <r:paymentType>CHILD SUPPORT</r:paymentType>
      <r:paymentAmount>5000</r:paymentAmount>
    </r:otherPayment>
    <r:otherPayment>
      <r:paymentType>BORROWINGS FROM TRUST</r:paymentType>
      <r:paymentAmount>10000</r:paymentAmount>
    </r:otherPayment>
  </r:otherPaymentDetails>
  <r:retirementContributions>0</r:retirementContributions>
  <r:depreciationRecovered>0</r:depreciationRecovered>
  <r:nonResidentForeignSourcedIncome>0</r:nonResidentForeignSourcedIncome>
  <r:distributionFromTrusts>0</r:distributionFromTrusts>
  <r:employerProvidedVehicle>0</r:employerProvidedVehicle>
  <r:voucherAndOtherSTCF>0</r:voucherAndOtherSTCF>
  <r:nonLockedInPIEIncome>0</r:nonLockedInPIEIncome>
  <r:pensionsAndAnnuities>0</r:pensionsAndAnnuities>
  <r:distributionsFromRetirementSavings>0</r:distributionsFromRetirementSavings>
  <r:taxExemptOverseasPensions>0</r:taxExemptOverseasPensions>
  <r:taxExemptIncome>0</r:taxExemptIncome>
  <r:incomeFromPIE>0</r:incomeFromPIE>
  <r:attributableTrusteeIncome>0</r:attributableTrusteeIncome>
  <r:attributableFringeBenefits>0</r:attributableFringeBenefits>
  <r:amountOfLosses>0</r:amountOfLosses>
  <r:incomeEqualisationMainSchemeDeposits>0</r:incomeEqualisationMainSchemeDeposits>
  <r:incomeEqualisationMainSchemeRefunds>0</r:incomeEqualisationMainSchemeRefunds>
  <r:slIncomeEqualisationMainSchemeRefunds>0</r:slIncomeEqualisationMainSchemeRefunds>
  <r:attributedIncomeMajorShareholderCC>
    <r:netIncomeForCompanyIncomeYear>0</r:netIncomeForCompanyIncomeYear>
    <r:percentageOfSharesHeld>0</r:percentageOfSharesHeld>
    <r:totalDividendsPaidByCompany>0</r:totalDividendsPaidByCompany>
  </r:attributedIncomeMajorShareholderCC>
  <r:attributedDependentIncomeMajorShareholderCC>
    <r:netIncomeForCompanyIncomeYear>0</r:netIncomeForCompanyIncomeYear>
    <r:percentageOfSharesHeld>0</r:percentageOfSharesHeld>
    <r:totalDividendsPaidByCompany>0</r:totalDividendsPaidByCompany>
  </r:attributedDependentIncomeMajorShareholderCC>
</rc:formFields>

```

| Field | Requirement | Description |
|--|-------------|--|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| childIncome ➤ childName | Optional | Child's name |
| childIncome ➤ sharedCareIndicator | Optional | Shared care |
| childIncome ➤ childIrdNumber | Optional | Child's IRD number |
| childIncome ➤ passiveIncome | Optional | Passive income |
| partnersName | Optional | Spouse's or partner's name |
| partnersIrdNumber | Optional | Spouse's or partner's IRD number |
| partnersCountry | Optional | Spouse's or partner's country of residence (refer to ISO-3166-1 alpha-3 for country codes) |
| partnersPassiveIncome | Optional | Spouse's or partner's passive income |
| otherPayment ➤ paymentType | Optional | Type of payment |
| otherPayment ➤ paymentAmount | Optional | Payment amount |
| retirementContributions | Optional | Retirement contributions |
| depreciationRecovered | Optional | Depreciation recovered |
| nonResidentForeignSourcedIncome | Optional | Non-resident foreign-sourced income NOTE: This field is not used for file operation. |

| Field | Requirement | Description |
|--|-------------|---|
| distributionFromTrusts | Optional | Distribution from trusts |
| employerProvidedVehicle | Optional | Employer-provided motor vehicles |
| voucherAndOtherSTCF | Optional | Vouchers and short-term charge facilities |
| nonLockedInPIEIncome | Optional | Non-locked-in portfolio investment entities |
| pensionsAndAnnuities | Optional | Certain pensions and annuities (50% of received) |
| distributionsFromRetirementSavings | Optional | Distribution from retirement/superannuation schemes |
| taxExemptOverseasPensions | Optional | Tax-exempt overseas pensions |
| taxExemptIncome | Optional | Tax-exempt income |
| incomeFromPIE | Optional | Income from retirement / superannuation schemes PIE NOTE: This field only applies to filing periods before 2021. |
| attributableTrusteeIncome | Optional | Attributable trustee income |
| attributableFringeBenefits | Optional | Attributable fringe benefits |
| amountOfLosses | Optional | Losses offset against income from another activity |
| incomeEqualisationMainSchemeDeposits | Optional | Income equalisation main scheme deposits |
| incomeEqualisationMainSchemeRefunds | Optional | Income equalisation refund (less interest) deposits on or after 1 April 2011 |
| slIncomeEqualisationMainSchemeRefunds | Optional | SL borrowers— income equalisation refund (less interest) deposits on or after 1 April 2014 |

| Field | Requirement | Description |
|--|-------------|---|
| attributedIncomeMajorShareholderCC ➤ netIncomeForCompanyIncomeYear | Optional | Company's net total income for company's income year |
| attributedIncomeMajorShareholderCC ➤ percentageOfSharesHeld | Optional | Percentage of shares held in the company on last day of company's income year. Field must be between 10% and 100% |
| attributedIncomeMajorShareholderCC ➤ totalDividendsPaidByCompany | Optional | Total dividends paid by company for company's income year |
| attributedDependentIncomeMajorShareholderCC ➤ netIncomeForCompanyIncomeYear | Optional | Company's net total income for company's income year |
| attributedDependentIncomeMajorShareholderCC ➤ percentageOfSharesHeld | Optional | Percentage of shares held in company on last day of company's income year. Field must be between 10% and 100%. |
| attributedDependentIncomeMajorShareholderCC ➤ totalDividendsPaidByCompany | Optional | Total dividends paid by company for company's income year |

3.1.4.20. IR1261

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>2069831680</r:submissionKey>
  <r:overseasIncomeDetails>
    <r:overseasIncome>
      <r:incomeType>CFC</r1261:incomeType>
      <r:taxJurisdiction>AU</r1261:taxJurisdiction>
      <r:grossAmount>0</r1261:grossAmount>
      <r:taxCredit>0</r1261:taxCredit>
    </r:overseasIncome>
    <r:overseasIncome>
      <r:incomeType>Fin</r1261:incomeType>
      <r:taxJurisdiction>AI</r1261:taxJurisdiction>
      <r:grossAmount>0</r1261:grossAmount>
      <r:taxCredit>0</r1261:taxCredit>
    </r:overseasIncome>
  </r:overseasIncomeDetails>
</rc:formFields>
  
```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| overseasIncomeDetails | Required | Overseas Income Details |
| overseasIncomeDetails ➤ overseasIncome | Optional | Overseas Income (10,000) |
| overseasIncome ➤ incomeType | Required | Income Type (See Section 9 for a list of Overseas income types). |
| overseasIncome ➤ taxJurisdiction | Required | 2 Digit Country Code – ISO3166-1 alpha-2 |
| overseasIncome ➤ grossAmount | Required | Gross Amount |
| overseasIncome ➤ taxCredit | Required | Tax Credit |

3.1.4.21. IR307

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>2069831680</r:submissionKey>
  <r:trustName>Test Trust Name</r:trustName>
  <r:trustIrdNumber>111111111</r:trustIrdNumber>
  <r:estateTrustType>F</r:estateTrustType>
  <r:grossInterest>100000.00</r:grossInterest>
  <r:grossDividends>20000.00</r:grossDividends>
  <r:otherIncome>10000.00</r:otherIncome>
  <r:taxableDistribution>5000.00</r:taxableDistribution>
  <r:residentWithholdingTax>10000.00</r:residentWithholdingTax>
  <r:dividendImputationCredits>20000.00</r:dividendImputationCredits>
  <r:dividendWithholdingPaymentCreditsAndRWT>100000.00</r:dividendWithholdingPaymentCreditsAndRWT>
  <r:taxPaidOverseas>0.00</r:taxPaidOverseas>
  <r:foreignNRWT>0.00</r:foreignNRWT>
  <r:taxPaidByTrustees>0.00</r:taxPaidByTrustees>
</rc:formFields>
  
```

| Field | Requirement | Description |
|--|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| trustName | Required | Trust's name |
| trustIrdNumber | Optional | Trust's IRD number |
| estateTrustType | Optional | Estate or trust type F: Foreign Trust N: Non-complying Trust |
| grossInterest | Optional | Gross interest |
| grossDividends | Optional | Gross dividends |
| otherIncome | Optional | Other income |
| taxableDistribution | Optional | Taxable distribution |
| residentWithholdingTax | Optional | Resident withholding tax |
| dividendImputationCredits | Optional | Dividend imputation credits |
| dividendWithholdingPaymentCreditsAndRWT | Optional | Dividend withholding payment credits and resident withholding tax |
| taxPaidOverseas | Optional | Tax paid overseas |
| foreignNRWT | Optional | Foreign non-resident withholding tax |
| taxPaidByTrustees | Optional | Tax paid by trustees |

3.1.4.22. IR308

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1531904000</r:submissionKey>
  <r:openingDate>2018-08-01</r:openingDate>
  <r:openingBalance>10000.00</r:openingBalance>
  <r:betaEntryDetails>
    <r:betaEntry>
      <r:dateOfEntry>2018-12-20</r:dateOfEntry>
      <r:sourceAndDescription>Example Entry</r:sourceAndDescription>
      <r:balance>1000.00</r:balance>
    </r:betaEntry>
    <r:betaEntry>
      <r:dateOfEntry>2019-01-10</r:dateOfEntry>
      <r:sourceAndDescription>Example Entry 2</r:sourceAndDescription>
      <r:balance>2000.00</r:balance>
    </r:betaEntry>
  </r:betaEntryDetails>
  <r:closingDate>2019-07-31</r:closingDate>
  <r:closingBalance>20000.00</r:closingBalance>
  <r:balanceAt1April>9000.00</r:balanceAt1April>
  <r:year1April>2019</r:year1April>
  <r:balanceAt31March>16000.00</r:balanceAt31March>
  <r:year31March>2020</r:year31March>
</rc:formFields>
```

| Field | Requirement | Description |
|---|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| openingDate | Optional | Opening date |
| openingBalance | Optional | Opening balance |
| betaEntry ➤ dateOfEntry | Optional | BETA date |
| betaEntry ➤ sourceAndDescription | Optional | Source and description of BETA |
| betaEntry ➤ balance | Optional | Balance of BETA |
| closingDate | Optional | Closing date |
| closingBalance | Optional | Closing balance |
| balanceAt1April | Optional | Balance of the BETA at 1 April of the tax year |
| year1April | Required | Year of the BETA beginning 1 April |
| balanceAt31March | Optional | Balance of the BETA as 31 March of the tax year |
| year31March | Required | Year of the BETA ending 31 March |

3.1.4.23. IR833

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>true</r:submissionKey >
  <r:brightLine>true</r:brightLine>
  <r:propertyTitle>TestTitle</r:propertyTitle>
  <r:propertyAddress1>123 Test Street</r:propertyAddress1>
  <r:propertyAddress2>The Windle</r:propertyAddress2>
  <r:propertySuburb>Pipitea</r:propertySuburb>
  <r:propertyCity>Wellington</r:propertyCity>
  <r:propertyPostCode>6011</r:propertyPostCode>
  <r:dateOfPurchase>2019-01-01</r:dateOfPurchase>
  <r:dateOfSale>2019-02-02</r:dateOfSale>
  <r:salePrice>444444</r:salePrice>
  <r:purchasePrice>90000</r:purchasePrice>
  <r:deductibleCosts>0</r:deductibleCosts>
  <r:totalCosts>100000</r:totalCosts>
  <r:netProfitLoss>100000</r:netProfitLoss>
  <r:shareOfOwnership>0.00</r:shareOfOwnership>
  <r:shareOfNetProfit>0.00</r:shareOfNetProfit>
</rc:formFields>
```

| Field | Requirement | Description |
|-------------------------|-------------|---|
| submissionKey | Optional | An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments. |
| brightLine | Optional | Bright-line test |
| propertyTitle | Optional | Property title number (String Length 50) |
| propertyAddress1 | Optional | Property address line 1 (String Length 255) |
| propertyAddress2 | Optional | Property address line 2 |
| propertySuburb | Optional | Property address suburb |
| propertyCity | Optional | Property address city |
| propertyPostCode | Optional | Property address post code |
| dateOfPurchase | Required | Date of purchase/acquisition |
| dateOfSale | Required | Date of sale/disposal |
| salePrice | Optional | Sale price |
| purchasePrice | Optional | Purchase price |
| deductibleCosts | Optional | Deductible costs |
| totalCosts | Optional | Total costs |
| netProfitLoss | Optional | Net profit loss NOTE: This field is not used for file operation. |
| shareOfOwnership | Optional | Percentage of property ownership |

| Field | Requirement | Description |
|-------------------------|-------------|---|
| shareOfNetProfit | Optional | Percentage of share of net profit NOTE: This field is not used for file operation. |

3.1.4.24. CFC/FIF

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>37346747</r:submissionKey>
  <r:cfcDisclosures>
    <r:cfcDisclosure>
      <r:cfcName>a</r:cfcName>
      <r:balanceDate>9999-12-31</r:balanceDate>
      <r:primaryActivity>a</r:primaryActivity>
      <r:primaryActivityOther>a</r:primaryActivityOther>
      <r:jurisdiction>a</r:jurisdiction>
      <r:jurisdictionOther>a</r:jurisdictionOther>
      <r:currency>a</r:currency>
      <r:currencyOther>a</r:currencyOther>
      <r:grossRevenue>0</r:grossRevenue>
      <r:royaltyIncome>0</r:royaltyIncome>
      <r:profitBeforeTax>-99999999999.99</r:profitBeforeTax>
      <r:totalAssets>0</r:totalAssets>
      <r:australianCFC>true</r:australianCFC>
      <r:activeCFC>true</r:activeCFC>
      <r:employees>0</r:employees>
      <r:earnings>-99999999999.99</r:earnings>
      <r:totalAssetsLessFinancialAssets>0</r:totalAssetsLessFinancialAssets>
      <r:incomeInterest>0</r:incomeInterest>
      <r:attributedIncome>-99999999999.99</r:attributedIncome>
      <r:incomeAfterNetLoss>-99999999999.99</r:incomeAfterNetLoss>
      <r:taxCreditsEarnedInCurrentYear>0</r:taxCreditsEarnedInCurrentYear>
      <r:taxCreditsUsedInCurrentYear>0</r:taxCreditsUsedInCurrentYear>
    </r:cfcDisclosure>
  </r:cfcDisclosures>
  <r:fifDisclosures>
    <r:fifDisclosure>
      <r:fifName>a</r:fifName>
      <r:balanceDate>9999-12-31</r:balanceDate>
      <r:primaryActivity>a</r:primaryActivity>
      <r:primaryActivityOther>a</r:primaryActivityOther>
      <r:jurisdiction>a</r:jurisdiction>
      <r:jurisdictionOther>a</r:jurisdictionOther>
      <r:currency>a</r:currency>
      <r:currencyOther>a</r:currencyOther>
      <r:sectionEX35AustralianExemption>true</r:sectionEX35AustralianExemption>
      <r:activeBusinessTest>true</r:activeBusinessTest>
      <r:incomeInterest>0</r:incomeInterest>
      <r:attributedIncome>-99999999999.99</r:attributedIncome>
      <r:incomeAfterNetLoss>-99999999999.99</r:incomeAfterNetLoss>
      <r:taxCreditsEarnedInCurrentYear>0</r:taxCreditsEarnedInCurrentYear>
      <r:taxCreditsUsedInCurrentYear>0</r:taxCreditsUsedInCurrentYear>
    </r:fifDisclosure>
    <r:fifDisclosureCalculatingMethods>
      <r:calculationMethod>DRR</r:calculationMethod>
      <r:methodFIFName>a</r:methodFIFName>
      <r:stockExchangeCode>a</r:stockExchangeCode>
      <r:country>000</r:country>
      <r:methodMarketValue>0</r:methodMarketValue>
    </r:fifDisclosureCalculatingMethods>
  </r:fifDisclosures>
</rc:formFields>
  
```

| Field | Requirement | Description |
|----------------------|-------------|--|
| submissionKey | Optional | <p>An Inland Revenue-generated number for uniquely identifying a return.</p> <p>Inland Revenue will return the submission key in every successful response. This field can be used for amendments.</p> |

Controlled Foreign Company Disclosures

| Field | Requirement | Description |
|---------------------------------------|-------------|---|
| cfcName | Required | Name of the controlled foreign company |
| balanceDate | Optional | Balance date of the company |
| primaryActivity | Optional | <p>Primary activity of company</p> <p>List of valid values: DISTRIBUTOR, FINANCIER, HEADOFFICE, INSURER, INTANGIBLE, INVESTOR, MANUFACTURER, OTHER, PROVIDER, PURAGENT, RESEARCH, RETAIL, RISK, SELLAGENT, TOLL</p> |
| primaryActivityOther | Optional | Required if primaryActivity is OTHER, description of business activity |
| jurisdiction | Optional | Country in which the company or fund is taxed (refer to ISO-3166-1 alpha-3 for country codes) |
| jurisdictionOther | Optional | Required to be input if the country does not exist in ISO-3166-1. |
| currency | Optional | Currency in which the business operates, as per ISO 4217 |
| currencyOther | Required | If currency is not accounted for in specified currency list |
| grossRevenue | Optional | Gross revenue |
| royaltyIncome | Optional | Royalty income |
| profitBeforeTax | Optional | Net profit/loss before tax |
| totalAssets | Optional | Total assets |
| australianCFC | Optional | Non-attributing Australian active CFC |
| activeCFC | Optional | Non-attributing active CFC |
| employees | Optional | Number of employees * |
| earnings | Optional | Earnings before interest and tax * |
| totalAssetsLessFinancialAssets | Optional | Total assets less financial assets * |

| Field | Requirement | Description |
|--------------------------------------|-------------|--|
| incomeInterest | Optional | Income interest NOTE: Ignored for <code>australianCFC=true</code> |
| attributedIncome | Optional | Attributed CFC income or loss ** |
| incomeAfterNetLoss | Optional | Income after net loss ** |
| taxCreditsEarnedInCurrentYear | Optional | Tax credits earned in current year ** |
| taxCreditsUsedInCurrentYear | Optional | Tax credits used in current year ** |

* Not required if `australianCFC=false` and `activeCFC=false`

** Not required when `australianCFC=true` or if `australianCFC=false` and `activeCFC=true`

Foreign Investment Fund Disclosures

| Field | Requirement | Description |
|---------------------------------------|-------------|---|
| fifName | Optional | Name of Foreign Investment Fund |
| balanceDate | Optional | Balance date of the company |
| primaryActivity | Optional | Primary activity of company List of valid values: DISTRIBUTOR, FINANCIER, HEADOFFICE, INSURER, INTANGIBLE, INVESTOR, MANUFACTURER, OTHER, PROVIDER, PURAGENT, RESEARCH, RETAIL, RISK, SELLAGENT, TOLL |
| primaryActivityOther | Optional | Required if <code>primaryActivity</code> is OTHER, description of business activity |
| jurisdiction | Optional | Country in which the company or fund is taxed (refer to ISO-3166-1 alpha-3 for country codes) |
| jurisdictionOther | Optional | Required to be input if the country does not exist in ISO-3166-1. |
| currency | Optional | Currency in which the business operates, as per ISO 4217 |
| currencyOther | Required | If currency is not accounted for in specified currency list |
| sectionEX35AustralianExemption | Optional | Section EX35 Australian exemption |
| activeBusinessTest | Optional | Active business test NOTE: Ignored if <code>sectionEX35AustralianExemption=true</code> |

| Field | Requirement | Description |
|--------------------------------------|-------------|--------------------------------------|
| incomeInterest | Optional | Income interest (%) * |
| attributedIncome | Optional | Attributed FIF income or loss * |
| incomeAfterNetLoss | Optional | FIF Income after Net Loss * |
| taxCreditsEarnedInCurrentYear | Optional | Tax Credits Earned in Current Year * |
| taxCreditsUsedInCurrentYear | Optional | Tax credits used in current year * |

* Not required when `sectionEX35AustralianExemption` or `activeBusinessTest` are true.

Foreign Investment Fund Calculation Methods

| Field | Requirement | Description |
|--------------------------|-------------|--|
| calculationMethod | Optional | Calculation method for Foreign Investment Fund List of valid values: COST, CV, DRR, FDR |
| methodFIFName | Optional | Full Foreign Investment Fund name NOTE: This field is required when <code>calculationMethod</code> is 'DRR' or 'COST'. Also, this field is required when <code>stockExchangeCode</code> is included. |
| stockExchangeCode | Optional | Stock code |
| country | Optional | Country in which the company or fund is taxed (refer to ISO-3166-1 alpha-3 for country codes) |
| methodMarketValue | Optional | Open (or closing) Market Value in NZD |

3.1.5. Attachment forms

<attachmentForms> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
        <r:attachmentForms>
          <ic:attachment>
            <ic:formType>833</ic:formType>
            <ic:formFields xsi:type="r833:FormFieldsType"
              xmlns:r833="urn:www.ird.govt.nz/GWS:types/ReturnIR833.v1">
              <r833:brightLine>>false</r833:brightLine>
              <r833:propertyTitle>Test Title Name</r833:propertyTitle>
              <r833:propertyAddress1>123 Test Address</r833:propertyAddress1>
              <r833:propertyAddress2>The Windle</r833:propertyAddress2>
              <r833:dateOfPurchase>2019-01-01</r833:dateOfPurchase>
              <r833:dateOfSale>2019-02-02</r833:dateOfSale>
              <r833:salePrice>444444.00</r833:salePrice>
              <r833:purchasePrice>90000.00</r833:purchasePrice>
              <r833:deductibleCosts>0.00</r833:deductibleCosts>
              <r833:totalCosts>90000.00</r833:totalCosts>
              <r833:netProfitLoss>10000.00</r833:netProfitLoss>
              <r833:shareOfOwnership>0.00</r833:shareOfOwnership>
              <r833:shareOfNetProfit>0.00</r833:shareOfNetProfit>
            </ic:formFields>
          </ic:attachment>
        </r:attachmentForms>
      </rc:formFields>
    </rc:fileBody>
  </r:fileRequest>
```

| Field | Requirement | Description |
|-------------------|-------------|---|
| attachment | Required | A wrapper that contains the details for each attachment. Repeatable for every attachment. |
| formType | Required | minorFormType of the attachment that is being submitted |
| formFields | Required | formFields of the attachment that is being submitted. These are the same formFields that are outlined in the sections above for the attachment that is being submitted. |

NOTE: AttachmentForms can be submitted with primary forms in the same request. Multiple attachment forms can be submitted in the same request if the attachment allows for it (as outlined in the form fields table in [section 3.1.4](#)).

3.1.6. Amendments

When amending a return with attachmentForms included, the primary form and all attachments must already exist. No new forms can be submitted using an amendment request. In order to add a new form to an existing return, a non-amendment file request must be submitted for the specific minorFormType. There is no way to delete the form once it has been submitted. SubmissionKeys can always be submitted on amendments but are only required for form types that allow multiple forms to be submitted per period.

3.2. Prepop

The Prepop operation will be used to acquire a specific subset of fields for a given return. This operation uses the <retrieveFormInfoRequest> structure for the request which will have a unique response across tax types. minorFormType and submissionKey are not used for this operation.

Note: Prepop operation response for income tax accounts will now include property sale information for filing periods 2022+. This information is meant for filing attached IR 833 forms.

<retrieveFormInfoRequest> structure:

```
<rc:formInfoRequest xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareCompany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>INC</cmn:accountType>
  <rc:periodEndDate>2019-03-31</rc:periodEndDate>
  <rc:majorFormType>INC</rc:majorFormType>
</rc:formInfoRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|--|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| minorFormType | Not used | Not used for prepop operation |
| submissionKey | Not used | Not used for prepop operation |

3.2.1. Non-Individual response

<prepopResponse> structure:

```
<responseBody type="ic:PrepopResponseBodyType"
xmlns:ic="urn:www.ird.govt.nz/GWS:types/IncomeReturnCommon.v1">
  <ic:nonIndividual>
    <ic:periodBegin>01-Apr-2019</ic:periodBegin>
    <ic:periodEnd>31-Mar-2020</ic:periodEnd>
    <ic:filingFrequency type="ITN03C">Annual - Companies</ic:filingFrequency>
    <ic:balanceDate>31-Mar-2019</ic:balanceDate>
    <ic:formExpected>4 ,4J</ic:formExpected>
    <ic:transitionalYear>>false</ic:transitionalYear>
    <ic:periodLossCarryBack>>false</ic:periodLossCarryBack>
    <ic:incomeProfile>
      <ic:income>
        <ic:incomeSource>Cool Beans Coffee Company</ic:incomeSource>
        <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
        <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
        <ic:amount>8158.68</ic:amount>
        <ic:deductions>3600.33</ic:deductions>
      </ic:income>
      <ic:income>
        <ic:incomeSource>Cool Beans Coffee Company</ic:incomeSource>
        <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
        <ic:amount>8794.33</ic:amount>
        <ic:deductions>3525.00</ic:deductions>
      </ic:income>
      <ic:income>
        <ic:incomeSource>Reynolds, Mike</ic:incomeSource>
        <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
        <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
        <ic:amount>1150.00</ic:amount>
        <ic:deductions>187.50</ic:deductions>
      </ic:income>
      <ic:income>
        <ic:incomeSource>Gator and Sons</ic:incomeSource>
        <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
        <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
        <ic:amount>450.00</ic:amount>
        <ic:deductions>37.50</ic:deductions>
      </ic:income>
    </ic:incomeProfile>
    <ic:propertySaleDetails>
      <ic:propertySale>
        <ic:propertyTitle>PropTitle</ic:propertyTitle>
        <ic:propertyAddress1>123 Glenhurst Avenue </ic:propertyAddress1>
        <ic:propertyAddress2>The windle</ic:propertyAddress2>
        <ic:propertySuburb>Thornfield</ic:propertySuburb>
        <ic:propertyCity>Wellington</ic:propertyCity>
        <ic:propertyPostCode>5001</ic:propertyPostCode>
        <ic:dateOfPurchase>2019-03-05</ic:dateOfPurchase>
        <ic:dateOfSale>2021-10-28</ic:dateOfSale>
        <ic:salePrice>850,000.00</ic:salePrice>
        <ic:purchasePrice>470,000.00</ic:purchasePrice>
      </ic:propertySale>
    </ic:propertySaleDetails>
  </ic:nonIndividual>
</responseBody>
```

| Field | Description |
|--|---|
| periodBegin | Period begin date |
| periodEnd | Period end date |
| filingFrequency | Filing frequency for the period |
| balanceDate | Customers income tax balance date |
| formExpected | Major income tax forms required to be filed for the period |
| transitionalYear | Whether the period is a transitional year |
| periodLossCarryBack | Whether the period has a Loss Carry Back indicator. LCB is only for 2019 and 2020. |
| income ➤ incomeSource | The source of the income |
| income ➤ sourceIdentifier | This field will contain a reference ID for Investment Income Tax types (AIL, DWT, RWT, NRT, IPS, PIE), usually the customer's account number. |
| income ➤ incomeType | Type of income NOTE: Income types are listed in an appendix to this build pack. A current list of income profile types and related forms can be requested from Inland Revenue. |
| income ➤ amount | Amount of specified income |
| income ➤ deductions | Deductions taken from the amount of income |
| income ➤ studentLoan | Student loan repayment amount |
| income ➤ donation | Amount of tax credits for payroll donations |
| income ➤ extinguishedDonation | Amount of extinguished tax credits for payroll donations |
| income ➤ familyTaxCredit | Amount of Family tax credits received from Work and Income |
| income ➤ earningsNotLiableForACC | Amount of earnings not liable for ACC |
| income ➤ imputationCreditsForDividend | Amount of imputation credits for dividend |
| income ➤ subsidyType | Subsidy Type - LSS, STAP and WageSub (Leave Support Scheme, Short Term Absence Payment, Wage Subsidy Scheme) |

| Field | Description |
|--|--------------------|
| propertySale ➤ propertyTitle | Property Title |
| propertySale ➤ propertyAddress1 | Property Address 1 |
| propertySale ➤ propertyAddress2 | Property Address 2 |
| propertySale ➤ propertySuburb | Property Suburb |
| propertySale ➤ propertyCity | Property City |
| propertySale ➤ propertyPostCode | Property Post Code |
| propertySale ➤ dateOfPurchase | Date of Purchase |
| propertySale ➤ dateOfSale | Date of Sale |
| propertySale ➤ salePrice | Sale Price |
| propertySale ➤ purchasePrice | Purchase Price |

3.2.2. Individual response

<prepopResponse> structure:

```
<responseBody type="ic:PrepopResponseBodyType"
xmlns:ic="urn:www.ird.govt.nz/GWS:types/IncomeReturnCommon.v1">
<ic:individual>
<ic:periodBegin>11-Sep-2019</ic:periodBegin>
<ic:periodEnd>31-Mar-2020</ic:periodEnd>
<ic:filingFrequency type="IIT03I">Annual - March</ic:filingFrequency>
<ic:balanceDate>31-Mar-2019</ic:balanceDate>
<ic:formExpected>3</ic:formExpected>
<ic:transitionalYear>false</ic:transitionalYear>
<ic:bankruptPeriod>true</ic:bankruptPeriod>
<ic:preAdjudication>false</ic:preAdjudication>
<ic:postAdjudication>true</ic:postAdjudication>
<ic:preAdjudicationFiled>true</ic:preAdjudicationFiled>
<ic:periodLossCarryBack>false</ic:periodLossCarryBack>
<ic:incomeProfile>
<ic:income>
<ic:incomeSource>Shares</ic:incomeSource>
<ic:sourceIdentifier>externalID</ic:sourceIdentifier>
<ic:incomeType type="PIE">Certificates (PIE)</ic:incomeType>
<ic:amount>2110.00</ic:amount>
<ic:deductions>23.00</ic:deductions>
</ic:income>
<ic:income>
<ic:incomeSource>ANZ</ic:incomeSource>
<ic:sourceIdentifier>externalID</ic:sourceIdentifier>
<ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
<ic:amount>2900.00</ic:amount>
<ic:deductions>879.00</ic:deductions>
</ic:income>
</ic:incomeProfile>
<ic:propertySaleDetails>
<ic:propertySale>
...<ic:propertyTitle>PropTitle</ic:propertyTitle>
...<ic:propertyAddress1>456 Glenhurst Avenue </ic:propertyAddress1>
...<ic:propertyAddress2>The windle</ic:propertyAddress2>
...<ic:propertySuburb> Thornfield</ic:propertySuburb>
...<ic:propertyCity>Wellington</ic:propertyCity>
...<ic:propertyPostCode>5001</ic:propertyPostCode>
...<ic:dateOfPurchase>2019-03-05</ic:dateOfPurchase>
...<ic:dateOfSale>2021-10-28</ic:dateOfSale>
...<ic:salePrice>850,000.00</ic:salePrice>
...<ic:purchasePrice>470,000.00</ic:purchasePrice>
</ic:propertySale>
</ic:propertySaleDetails>
</ic:individual>
</responseBody>
```

| Field | Description |
|--------------------|-------------------|
| periodBegin | Period begin date |
| periodEnd | Period end date |

| Field | Description |
|--|---|
| filingFrequency | Filing frequency for the period |
| balanceDate | Customers income tax balance date |
| formExpected | Major income tax forms required to be filed for the period |
| transitionalYear | Whether the period is a transitional year |
| bankruptPeriod | If the customer was bankrupted in the period |
| preAdjudication | If the period is the pre-adjudication period for bankruptcy |
| postAdjudication | If the period is the post-adjudication period for bankruptcy |
| preAdjudicationFiled | If the period is post-adjudication, determines whether the pre-adjudication return has been filed for the customer |
| periodLossCarryBack | Whether the period has a Loss Carry Back indicator. LCB is only for 2019 and 2020. |
| income ➤ incomeSource | The source of the income |
| income ➤ sourceIdentifier | This field will contain a reference ID for Investment Income Tax types (AIL, DWT, RWT, NRT, IPS, PIE), usually the customer's account number. |
| income ➤ incomeType | Type of income. NOTE: All income types are listed in the appendix of this build pack. |
| income ➤ amount | Amount of specified income |
| income ➤ deductions | Deductions taken from the amount of income |
| income ➤ studentLoan | Student loan repayment amount |
| income ➤ donation | Amount of tax credits for payroll donations |
| income ➤ extinguishedDonation | Amount of extinguished tax credits for payroll donations |
| income ➤ familyTaxCredit | Amount of Family tax credits received from Work and Income |
| income ➤ earningsNotLiableForACC | Amount of earnings not liable for ACC |
| income ➤ imputationCreditsForDividend | Amount of imputation credits for dividend |

| Field | Description |
|--|--|
| income ➤ subsidyType | Subsidy Type - LSS, STAP and WageSub (Leave Support Scheme, Short Term Absence Payment, Wage Subsidy Scheme) |
| propertySale ➤ propertyTitle | Property Title |
| propertySale ➤ propertyAddress1 | Property Address 1 |
| propertySale ➤ propertyAddress2 | Property Address 2 |
| propertySale ➤ propertySuburb | Property Suburb |
| propertySale ➤ propertyCity | Property City |
| propertySale ➤ propertyPostCode | Property Post Code |
| propertySale ➤ dateOfPurchase | Date of Purchase |
| propertySale ➤ dateOfSale | Date of Sale |
| propertySale ➤ salePrice | Sale Price |
| propertySale ➤ purchasePrice | Purchase Price |

3.3. RetrieveStatus

The RetrieveStatus operation will allow the status of a given return to be queried. The request and response structures are the same for all tax types. Since RetrieveStatus retrieves the status of the return as a whole, minorFormType and submissionKey is not used for this operation.

<retrieveFormInfoRequest> structure:

```
<rc:formInfoRequest xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareCompany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>INC</cmn:accountType>
  <rc:periodEndDate>2019-03-31</rc:periodEndDate>
  <rc:majorFormType>INC</rc:majorFormType>
</rc:formInfoRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|--|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| minorFormType | Not used | Not used for retrieveStatus operation |
| submissionKey | Not used | Not used for retrieveStatus operation |

<retrieveStatusResponse> structure:

```
<retrieveStatusResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody>
    <returnStatus>
      <status code="OPRCG">Otime-processing</status>
      <submissionKey>409575424</submissionKey>
      <minorFormType>3</minorFormType>
      <additionalInfo code="RTNERE">Generic error with the return</additionalInfo>
    </returnStatus>
    <returnStatus>
      <status code="OPRCG">Otime-processing</status>
      <receivedDate>2022-11-30</receivedDate>
      <submissionKey>1483317248</submissionKey>
      <minorFormType>3R</minorFormType>
    </returnStatus>
  </responseBody>
</retrieveStatusResponse>
```

NOTE: A list of **additionalInfo** codes is available in the [appendix](#) of this build pack.

| Status | Code | Description |
|---------------------------|--------|--|
| Default assessment | EST | This status is displayed when the return is a default assessment |
| Expected | EXP | This status is displayed when a return is expected to be filed |
| Interim-processing | IPRCG | This status is displayed when forms have been received and are processing, but the customer has not yet fulfilled their filing obligation. For example, an imputation return is received without an income tax return. |
| Interim return | IPRCD | This status is displayed when forms have been received, but the customer has not yet fulfilled their filing obligation. For example, an imputation return is received without an income tax return. |
| Late-processing | LPRCG | This status is displayed when the return is received late and processing |
| Late-processed | LPRCD | This status is displayed when the return is processed late |
| Optional | NRQD | This status is displayed when the return is not required to be filed, but the customer may choose to file anyway |
| Ontime-processing | OPRCG | This status is displayed when the return is received on time and processing |
| Ontime-processed | OPRCD | This status is displayed when the return is processed on time |
| Overdue | OVERDU | This status is displayed when the return is overdue |
| Submitted | SUB | This status is displayed when the return is submitted but is not yet processed |

NOTE: The status name is the external decode for each status. Please note that it is subject to wording changes. The code attribute, however, will remain constant for each status.

When a return is in the 'submitted' status, functionality surrounding it is limited as follows until the return progresses to another status:

- Amendments cannot be submitted for the return
- submissionKeys are only available for the primary form
- RetrieveReturn is only available for the primary form
- RetrieveReturn is not available if the submission affects a return that already exists, either because of an amendment or because an attachment is being added to the return.

When a return is in one of the 'processing' statuses, it can only be amended or retrieved according to the additionalInfo code. It cannot be amended or retrieved if the additionalInfo code is 'RTNERE'.

3.4. RetrieveReturn

The retrieveReturn operation allows for previously-filed returns on the period to be viewed. The fields for each form type are returned using the same formFields structure as in the file operation.

<retrieveFormInfoRequest> structure:

```
<rc:formInfoRequest xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareCompany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>INC</cmn:accountType>
  <rc:periodEndDate>2019-03-31</rc:periodEndDate>
  <rc:majorFormType>INC</rc:majorFormType>
  <rc:minorFormType>3</rc:minorFormType>
  <rc:submissionKey>395771904</rc:submissionKey>
</rc:formInfoRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|---|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| minorFormType | Required | Used to determine the form type to retrieve |
| submissionKey | Optional | Can be used to specify a submission of the minor form type. This is required for form types that allow multiple forms to be submitted per period. |

<retrieveReturn> structure:

```
<retrieveReturnResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody xsi:type="r:RetrieveReturnResponseBodyType"
    xmlns:r="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1"
    xmlns:ic="urn:www.ird.govt.nz/GWS:types/IncomeReturnCommon.v1"
    xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
    xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <rc:standardFields>
      <rc:isNilReturn>>false</rc:isNilReturn>
    </rc:standardFields>
    <r:formFields>
      <r:submissionKey>1540112384</r:submissionKey>
      <r:ir215Attached>>false</r:ir215Attached>
      <r:totalFTCFFromWINZ>0.00</r:totalFTCFFromWINZ>
    </r:formFields>
  </responseBody>
</retrieveReturnResponse>
```

```

<r:totalPAYEDeducted>0.00</r:totalPAYEDeducted>
<r:totalGrossIncome>0.00</r:totalGrossIncome>
<r:totalIncomeNotLiableForACCLevy>0.00</r:totalIncomeNotLiableForACCLevy>
<r:totalTCPDs>0.00</r:totalTCPDs>
<r:totalExtinguishedTCPDs>0.00</r:totalExtinguishedTCPDs>
<r:totalTaxDeducted>0.00</r:totalTaxDeducted>
<r:taxDeductedFromSchedularPayments>0.00</r:taxDeductedFromSchedularPayments>
<r:grossSchedularPayments>0.00</r:grossSchedularPayments>
<r:schedularExpenses>0.00</r:schedularExpenses>
<r:netSchedularPayments>0.00</r:netSchedularPayments>
<r:interestIncome>
  <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:interestIncome>
<r:interestFromPShipEstTrustOrLTC>false</r:interestFromPShipEstTrustOrLTC>
<r:dividendIncome>
  <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
  <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
  <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
</r:dividendIncome>
<r:dividendsFromPShipEstTrustOrLTC>false</r:dividendsFromPShipEstTrustOrLTC>
<r:maoriAuthorityDistributions>
  <ic:totalMACredits>0.00</ic:totalMACredits>
  <ic:totalMADistributions>0.00</ic:totalMADistributions>
</r:maoriAuthorityDistributions>
<r:totalTaxPaidByTrustees>0.00</r:totalTaxPaidByTrustees>
<r:totalEstateOrTrustIncome>0.00</r:totalEstateOrTrustIncome>
<r:totalTaxableDistributionFromNCTrusts>0.00</r:totalTaxableDistributionFromNCTrusts>
<r:overseasIncome>
  <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:overseasIncome>
<r:overseasSuperLumpSums>false</r:overseasSuperLumpSums>
<r:pieIncome>
  <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <ic:totalIncome>0.00</ic:totalIncome>
  <ic:correctRate>0.00</ic:correctRate>
  <ic:correctRateUsedAllYear>false</ic:correctRateUsedAllYear>
</r:pieIncome>
<r:partnershipIncome>
  <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:partnershipIncome>
<r:lrcIncome>
  <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:lrcIncome>
<r:lrcNonAllowableDeductions>0.00</r:lrcNonAllowableDeductions>
<r:lrcPriorYearNonAllowableDeductionsClaimed>0.00</r:lrcPriorYearNonAllowableDeductionsClaimed>
<r:lrcAdjustedIncome>0.00</r:lrcAdjustedIncome>
<r:taxCreditSubtotal>0.00</r:taxCreditSubtotal>
<r:totalShareholderEmployeeSalary>0.00</r:totalShareholderEmployeeSalary>
<r:futureShareholderSalary>false</r:futureShareholderSalary>
<r:netRentalIncome>0.00</r:netRentalIncome>
<r:selfEmployedIncome>0.00</r:selfEmployedIncome>
<r:otherIncome>100000.00</r:otherIncome>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:saleOfProperty>0.00</r:saleOfProperty>
<r:otherExpenses>0.00</r:otherExpenses>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:totalTaxableIncome>100000.00</r:totalTaxableIncome>

```

```

<r:eligibleForIETC>>false</r:eligibleForIETC>
<r:numberOfQualifyingMonths>0</r:numberOfQualifyingMonths>
<r:amountOfIETCClaimed>0.00</r:amountOfIETCClaimed>
<r:imputationBroughtForward>0.00</r:imputationBroughtForward>
<r:taxOnTaxableIncome>23920.00</r:taxOnTaxableIncome>
<r:residualIncomeTax>23920.00</r:residualIncomeTax>
<r:earlyPaymentDiscountEligibility>>false</r:earlyPaymentDiscountEligibility>
<r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
<r:foreignInterestDisclosure>>false</r:foreignInterestDisclosure>
<r:partYearReturnIndicator>>false</r:partYearReturnIndicator>
<r:attachmentForms>
  <ic:attachment>
    <ic:formType>833</ic:formType>
    <ic:formFields xsi:type="r833:FormFieldsType"
xmlns:r833="urn:www.ird.govt.nz/GWS:types/ReturnIR833.v1">
      <r833:submissionKey>1003241472</r833:submissionKey>
      <r833:brightLine>>false</r833:brightLine>
      <r833:dateOfPurchase>2019-05-07</r833:dateOfPurchase>
      <r833:dateOfSale>2019-05-07</r833:dateOfSale>
      <r833:salePrice>12312.00</r833:salePrice>
      <r833:purchasePrice>0.00</r833:purchasePrice>
      <r833:deductibleCosts>0.00</r833:deductibleCosts>
      <r833:totalCosts>0.00</r833:totalCosts>
      <r833:netProfitLoss>0.00</r833:netProfitLoss>
      <r833:shareOfOwnership>0.00</r833:shareOfOwnership>
      <r833:shareOfNetProfit>0.00</r833:shareOfNetProfit>
    </ic:formFields>
  </ic:attachment>
  <ic:attachment>
    <ic:formType>3B</ic:formType>
    <ic:formFields xsi:type="r3B:FormFieldsType"
xmlns:r3B="urn:www.ird.govt.nz/GWS:types/ReturnIR3B.v1">
      <r3B:submissionKey>2076983296</r3B:submissionKey>
      <r3B:salesAmount>0.00</r3B:salesAmount>
      <r3B:openingStockAmount>123.00</r3B:openingStockAmount>
      <r3B:purchasesAmount>23123.00</r3B:purchasesAmount>
      <r3B:closingStockAmount>23123.00</r3B:closingStockAmount>
      <r3B:otherIncome>0.00</r3B:otherIncome>
      <r3B:accLevies>0.00</r3B:accLevies>
      <r3B:advertising>0.00</r3B:advertising>
      <r3B:badDebts>0.00</r3B:badDebts>
      <r3B:communication>0.00</r3B:communication>
      <r3B:depreciation>0.00</r3B:depreciation>
      <r3B:entertainment>0.00</r3B:entertainment>
      <r3B:homeOffice>0.00</r3B:homeOffice>
      <r3B:insurance>0.00</r3B:insurance>
      <r3B:interest>0.00</r3B:interest>
      <r3B:legalAndAccounting>0.00</r3B:legalAndAccounting>
      <r3B:motorVehicle>0.00</r3B:motorVehicle>
      <r3B:power>0.00</r3B:power>
      <r3B:rentAndRates>0.00</r3B:rentAndRates>
      <r3B:repairsAndMaintenance>0.00</r3B:repairsAndMaintenance>
      <r3B:salaryAndWages>0.00</r3B:salaryAndWages>
      <r3B:travelAndAccommodation>0.00</r3B:travelAndAccommodation>
      <r3B:totalExpenses>0.00</r3B:totalExpenses>
      <r3B:gainOrLossOnDisposal>0.00</r3B:gainOrLossOnDisposal>
      <r3B:netIncome>-123.00</r3B:netIncome>
    </ic:formFields>
  </ic:attachment>
</r:attachmentForms>
</r:formFields>
</responseBody>

```

</retrieveReturnResponse>

3.5. RetrieveFilingObligation

The retrieveFilingObligation operation is used to retrieve the date on which the next return is due, as well as any overdue returns for a specified account. This may also include past years' periods that are not supported via filing on Gateway Services. This operation has the same request and response structure for all tax types.

<retrieveFilingObligationsRequest> structure:

```
<rc:retrieveFilingObligationsRequest
  xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareComany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>INC</cmn:accountType>
  <rc:majorFormType>INC</rc:majorFormType>
</rc:retrieveFilingObligationsRequest>
```

<retrieveFilingObligationsResponse> structure:

```
<retrieveFilingObligationsResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody>
    <filingObligation>
      <periodEndDate>2018-03-31</periodEndDate>
      <status code="OVERDU">Overdue</status>
      <dueDate>2018-07-09</dueDate>
    </filingObligation>
    <filingObligation>
      <periodEndDate>2019-03-31</periodEndDate>
      <status code="EXP">Expected</status>
      <dueDate>2019-07-08</dueDate>
    </filingObligation>
  </responseBody>
</retrieveFilingObligationsResponse>
```

| Field | Requirement | Description |
|----------------------|-------------|---|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| minorFormType | Not used | Not used for retrieveFilingObligation operation |
| submissionKey | Not used | Not used for retrieveFilingObligation operation |

4. Donation Tax Credit operations

The schemas and WSDLs listed here are subject to change.

For the authoritative definitions, please visit
www.ird.govt.nz/digital-service-providers/services-catalogue

The structures of all Gateway Service operations are intended to produce the most efficient requests and responses. Any common structures and fields will be used across many schemas and tax types through an intentional inheritance method. The section below describes the structure of each operation and the scenarios in which certain fields will be used in XML requests and responses.

This section contains schema aliases:

- cmn: Common.v2.xsd
- rc: ReturnCommon.v2.xsd
- r: ReturnReb.v1.xsd

NOTE: Some requests and responses live in ReturnCommon.v2.xsd but can still be generated from an inheriting return-specific XSD. This could mean the schemaLocation could be different, depending on where the payload was generated from. Any method of generating these payloads is accepted. This applies to the fileResponse XML directly below.

The response structure for all File requests will use the two default service response fields: **statusCode** and **errorMessage**. The identifier for this XML is fileResponse in the ReturnCommon namespace.

The response structure for all File requests will have the **gatewayId** field populated. The gatewayId is a unique identifier passed back in the responseBody, assuming the response code for the request is zero (refer to [Chapter 6 Responses](#)). The gatewayId should be recorded and can be used by technical teams for troubleshooting. The gatewayId will not appear in search results when searching myIR. The gatewayId is also not available to Inland Revenue front-line staff (such as in the telephone contact centre) to search on.

IMPORTANT

The Donation Tax Credit service is only available for tax preparers to file on behalf of their clients.

This is because tax preparers have signed an agreement with Inland Revenue and are authorised to retain records on behalf of clients without having to submit these records directly to Inland Revenue, unless requested.

4.1. File

The File operation will be used to submit all returns, regardless of the tax type. Note that the request and response structure is the same for all tax types.

Base structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

| Field | Requirement | Description |
|-----------------------|-------------|--|
| fileHeader | Required | The standard header for File requests across all tax types |
| fileBody | Required | The standard body structure for File requests across all tax types |
| standardFields | Required | A group of fields standard across all tax types |
| formFields | Required | A wrapper that will contain tax form-specific fields |

4.1.1. File header

<FileHeader> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>
    <cmn:softwareProviderData>
      <cmn:softwareProvider>SoftwareProvider</cmn:softwareProvider>
      <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
      <cmn:softwareRelease>v1</cmn:softwareRelease>
    </cmn:softwareProviderData>
    <cmn:identifier IdentifierValueType="IRD">012345678</cmn:identifier>
    <cmn:accountType>REB</cmn:accountType>
    <rc:periodEndDate>2019-03-31</rc:periodEndDate>
    <rc:majorFormType>REB</rc:majorFormType>
  </rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```


| Field | Requirement | Description |
|----------------------|-------------|---|
| periodEndDate | Required | The period in which a return exists or the period for which it is being submitted. NOTE: The only acceptable value for this is yyyy-03-31. |
| majorFormType | Required | The greater type of return being submitted (REB) |

4.1.2. File body

<FileBody> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>...</rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

FileBody is simply the wrapper of standardFields and formFields. The standard fields will be constant in every fileBody.

4.1.3. Standard fields

<StandardFields> structure:

```
<r:fileRequest namespaces...>
  <rc:fileHeader>...</rc:fileHeader>
  <rc:fileBody>
    <rc:standardFields>
      <rc:isNilReturn>false</rc:isNilReturn>
      <rc:amendmentRequest>
        <rc:isAmended>false</rc:isAmended>
      </rc:amendmentRequest>
      <rc:creditTransferRequest>
        <rc:transferIRD></rc:transferIRD>
        <rc:transferAccountType></rc:transferAccountType>
        <rc:transferFilingPeriod></rc:transferFilingPeriod>
        <rc:associatedCustomer></rc:associatedCustomer>
        <rc:transferAmount></rc:transferAmount>
      </rc:creditTransferRequest>
    </rc:standardFields>
    <rc:formFields xsi:type="r:FormFieldsType">
      <...tax specific fields...>
      <r:attachmentForms>
    </rc:formFields>
  </rc:fileBody>
</r:fileRequest>
```

| Field | Requirement | Description |
|------------------------------|-------------|--|
| isNilReturn | Required | Donation Tax Credits do not support nil returns, so this should always be set to false |
| isAmended | Required | Amendments are not supported for Donation Tax Credits. In the case that receipts have been omitted a new filing submission will be needed. |
| creditTransferRequest | Optional | <p>These fields can be added to transfer the refund to another START account. Any number of credit transfers from 0 to 20 can be submitted for every file operation. Credit transfers are valid for all primary form types except for 4J, 8J and 7.</p> <p>List of valid account types to credit transfer to: INC, AIL, AIP, CRS, DWT, FAM, FBT, GMD, GSD, GST, IPE, IPS, NRT, PIE, PRS, REB, RLT, RSP, CSP, RWT, SBC, SLS.</p> <p>NOTE: Credits intended to be transferred to an employer activity account (EMP) must use PSO. Web logons with 'File' or 'File and pay' will be permitted to complete the creditTransferRequest. Note, this differs from myIR security functionality.</p> |

4.1.4. Form fields

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:schoolKindergartenDonations>200</r:schoolKindergartenDonations>
  <r:partnerSchoolKindergartenDonations>100</r:schoolKindergartenDonations>
  <r:religiousOrganisationDonations>300</r:religiousOrganisationDonations>
  <r:partnerReligiousOrganisationDonations>100</r:religiousOrganisationDonations>
  <r:doneeOrganisationDonations>400</r:doneeOrganisationDonations>
  <r:partnerDoneeOrganisationDonations>100</r:doneeOrganisationDonations>
  <r:partnerIRD>123456789</r:partnerIRD>
</rc:formFields>
```

Although all fields are optional, at least one donation amount must be submitted.

| Field | Requirement | Description |
|---|-------------|---|
| schoolKindergartenDonations | Optional | School/kindergarten donations |
| partnerSchoolKindergartenDonations | Optional | Partner's contribution to the school/kindergarten donations |
| religiousOrganisationDonations | Optional | Religious organisation donations |

| Field | Requirement | Description |
|--|-------------|--|
| partnerReligiousOrganisationDonations | Optional | Partner's contribution to the religious organisation donations |
| doneeOrganisationDonations | Optional | Donee organisation donations |
| partnerDoneeOrganisationDonations | Optional | Partner's contribution to the donee organisation donations |
| totalReceiptAmount | Not used | Total receipt amount. This will be populated on retrieveReturn. |
| taxCreditClaimAmount | Not used | Tax credit claim amount. This will be populated on retrieveReturn. |
| partnerIRD | Optional | IRD number of the partner with whom receipts are shared |

4.2. RetrieveStatus

The RetrieveStatus operation will allow the status of a given return to be queried. There is a maximum of one REB return on a period. Multiple file submissions get summarised into a single return. Since RetrieveStatus retrieves the status of the return as a whole, minorFormType and submissionKey are not used for this operation.

<retrieveFormInfoRequest> structure:

```
<rc:formInfoRequest xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareCompany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>REB</cmn:accountType>
  <rc:periodEndDate>2019-03-31</rc:periodEndDate>
  <rc:majorFormType>REB</rc:majorFormType>
</rc:formInfoRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|--|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| minorFormType | Not used | Not used for retrieveStatus operation |
| submissionKey | Not used | Not used for retrieveStatus operation |

<retrieveStatusResponse> structure:

```
<retrieveStatusResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody>
    <returnStatus>
      <status code="PRCG">Processing</status>
    </returnStatus>
  </responseBody>
</retrieveStatusResponse>
```

| Status | Code | Description |
|-------------------|------|---|
| Processed | PRCD | This is displayed when the customer's receipts have been approved |
| Processing | PRCG | This status is displayed when the customer's receipts are being processed |

NOTE: The Status name is the external decode for each status. Note that while it is subject to wording changes, the code attribute will remain constant for each status.

4.3. RetrieveReturn

The retrieveReturn operation allows the return on the period to be viewed. There is a maximum of one REB return on a period. Multiple file submissions are summarised into a single return. The partner's information will not be shown on retrieveReturn even if it was included in the file submissions. To view the partner's return information, a retrieveReturn must be done on the partner's account.

<**retrieveFormInfoRequest**> structure:

```
<rc:formInfoRequest xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2"
  xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:www.ird.govt.nz/GWS:types/ReturnIR3.v1">
  <cmn:softwareProviderData>
    <cmn:softwareProvider>SoftwareCompany</cmn:softwareProvider>
    <cmn:softwarePlatform>SoftwarePlatform</cmn:softwarePlatform>
    <cmn:softwareRelease>V1</cmn:softwareRelease>
  </cmn:softwareProviderData>
  <cmn:identifier IdentifierValueType="ACCIRD">123456789</cmn:identifier>
  <cmn:accountType>REB</cmn:accountType>
  <rc:periodEndDate>2019-03-31</rc:periodEndDate>
  <rc:majorFormType>REB</rc:majorFormType>
</rc:formInfoRequest>
```

| Field | Requirement | Description |
|----------------------|-------------|--|
| majorFormType | Required | Required for every retrieveFormInfoRequest |
| submissionKey | Not used | submissionKey is not used for the REB account type |

<**retrieveReturn**> structure:

```
<retrieveReturnResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody xsi:type="r:RetrieveReturnResponseBodyType"
    xmlns:r="urn:www.ird.govt.nz/GWS:types/ReturnREB.v1"
    xmlns:rc="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2"
    xmlns:cmn="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <rc:standardFields>
      <rc:isNilReturn>>false</rc:isNilReturn>
    </rc:standardFields>
    <r:formFields>
      <r:schoolKindergartenDonations>2000.00</r:schoolKindergartenDonations>
      <r:religiousOrganisationDonations>3000.00</r:religiousOrganisationDonations>
      <r:doneeOrganisationDonations>4000.00</r:doneeOrganisationDonations>
      <r:totalReceiptAmount>9000.00</r:totalReceiptAmount>
      <r:taxCreditClaimAmount>-3000.00</r:taxCreditClaimAmount>
    </r:formFields>
  </responseBody>
</retrieveReturnResponse>
```

5. Additional development resources

Current environment information for this service—including the end points for each environment, schemas and WSDLs—is available within the relevant Software Development Kit (SDK).

To access the SDK, do one of the following:

- Go to <https://github.com/InlandRevenue> and select this service
- Go to <https://developerportal.ird.govt.nz> and click the link to the SDK within the Gateway Service documentation (please register first).

5.1. Schemas

All schemas for the Return Service import a Common.v2.xsd which has some data types specific to Inland Revenue. This Common.v2.xsd will be used in other Gateway Services outside of the /Returns/ namespace so it must be kept up-to-date, without numerous redundant versions remaining.

The ReturnCommon.v2.xsd imports the Common.v2.xsd and creates data types to be used across all tax types and return types. ReturnCommon.v2.xsd also includes two request elements and two response elements. These requests are retrieveFormInfoRequest and retrieveFilingObligationsRequest, while the responses are retrieveFilingObligationsResponse and retrieveStatusResponse.

The reason for adding root-level elements in the ReturnCommon.v2.xsd is due to the fact that these request and response structures will never change, regardless of the tax type. This allows Inland Revenue to keep a uniform request and response structure across all current and future tax types.

Importing from ReturnCommon.v2.xsd will be schemas that require more fine grained detail. These will primarily define the request for the File operation, the response for RetrieveReturn and the response for Prepop.

The IncomeReturnCommon.v1.xsd imports the ReturnCommon.v2.xsd and Common.v2.xsd and creates data types used across many of the specific income tax schemas. IncomeReturnCommon.v1.xsd also includes the prepopResponse element. This is because the prepopResponse is common between all income tax form types.

5.2. WSDLs

The Returns Gateway Service has one WSDL, which has a target namespace of <https://services.ird.govt.nz/GWS>Returns> and can be found at <https://services.ird.govt.nz:4046/gateway/GWS>Returns/?singleWsd>

NOTE: The production URL above will not work until you have onboarded with Inland Revenue.

All WSDL messages follow this naming convention:

Return_<operation>_InputMessage or Return_<operation>_OutputMessage.

```
<wsdl:portType name="Return">
  <wsdl:operation name="File">
    <wsdl:operation name="Prepop">
      <wsdl:operation name="RetrieveStatus">
        <wsdl:operation name="RetrieveFilingObligations">
          <wsdl:operation name="RetrieveReturn">
<wsdl:service name="Return">
```

6. Responses

The response message from the Gateway Services will always include a status code and status message. These values will describe the successes or failures of a web service call. Following the status message will be the responseBody, which will return the data for the given operation.

6.1. Generic gateway response codes

The following response codes are common to all Gateway Service calls. The operations on the Return Service all have framework security validation applied at the account level, as reflected in the descriptions of the codes below:

| Standard codes | Standard message | Description |
|----------------|---------------------------------|--|
| -1 | An unknown error has occurred | This error will be logged by the Gateway Services and evaluated the next business day |
| 0 | | 0 indicates a successful web service call. NOTE: 0 does not display a standard message. |
| 1 | Authentication failure | Authentication failure means the token provided is not a valid token |
| 2 | Missing authentication token(s) | No OAuth token in HTTP header |
| 3 | Unauthorised access | The logon making the call does not have access to make the request on behalf of the client or agency |
| 4 | Unauthorised delegation | Access is not permitted for the requester to perform this operation for the submitted identifier. This code will be returned in any of these situations: <ul style="list-style-type: none"> The submitted cmn:identifier has an invalid value. The identifier type (IdentifierValueType attribute on cmn:identifier) supplied is invalid. The AccountType supplied does not exist for that identifier. All the values above are valid, but the provided OAuth token does not have delegated access to that Customer or Account. |
| 5 | Unauthorised vendor | The vendor provided is not authorised to use these suite of services |

| Standard codes | Standard message | Description |
|----------------|-------------------------------|--|
| 7 | Account type not supported | <p>This code will be returned for queries on account types not supported in any Gateway Services web services.</p> <p>From April 2019 this will be any account type other than AIL, AIP, BPA, MPO, CRS, DWT, FAT, FBT, GMD, GSD, GST, INC, IIT, ITN, IPS, NRT, PIE, PRS, PSO, EMP, RLT, RWT.</p> <p>For specific services some of the account types above may not be supported—please see the related documentation and the service-specific response codes below.</p> |
| 20 | Unrecognised XML request | The XML submitted is not recognisable and no schema can be determined |
| 21 | XML request failed validation | The XML structure did not meet the definition laid out by the schemas published by Inland Revenue |
| (none) | (non xml) | In some scenarios where the request message does not have a well formed XML structure or is not valid or does not adhere to the SOAP protocol formats, the framework generates a parsing exception that is not wrapped in XML nor has a response status code. |
| (none) | (SOAP fault) UnAuthorised | <p>An unexpected technical fault has been detected. Depending on the context (eg if an online user is waiting), try the request again after at least five seconds. If the fault recurs then please contact GatewayServices@ird.govt.nz.</p> |

6.2. Generic returns response codes

The following response codes are specific to Returns Gateway Service calls:

| Standard codes | Standard message | Description |
|----------------|---|---|
| 100 | Invalid request data | Could not extract data from XML payload |
| 101 | Unable to file return | An error has occurred while filing return. This may be due to invalid information in the specific return form fields. |
| 102 | ID/account type not valid | The account type/ ID submitted does not exist |
| 103 | No return found | No return exists on the selected filing period |
| 104 | Invalid filing period | The periodEndDate did not match a valid filing period for the account |
| 105 | No filing obligations found | No valid filing obligations were found. This could be completely acceptable if they were not expecting to have any filing obligations. |
| 106 | Operation not available for major form type | The operation performed does not exist for the account type/major form type combination submitted |
| 107 | Duplicate return | There is already a return for this period. An amendment to a form that has already been submitted must be submitted with isAmended as true. |
| 109 | Invalid amend reason | While amending there must be a valid amend reason (KEY, MATH, OTHER, TRNSPO). This may also be caused by no amendDetails if isAmended is true. |
| 133 | Nil returns are not supported for tax type | Nil returns are not supported for the tax type being filed |
| 135 | Invalid IRD number | An invalid IRD number was used on a field. Additional information will indicate which field does not meet the criteria. |
| 140 | Invalid minor form type | The value provided as a minor form type was invalid |
| 141 | Invalid attachment type | One or more of the attachment types submitted in in the formType field were not valid. Attachment type should be the minorFormType of the attachment that is being submitted. |

| Standard codes | Standard message | Description |
|----------------|--|---|
| | | Additional information will indicate the form type that is in error. |
| 142 | Filing obligation not met | The forms submitted did not meet the filing obligation for the period. This could happen if There is no primary form submitted or if the incorrect primary form was submitted. |
| 144 | Return being submitted | The return has been submitted and queued for processing. The return will be processed in near real time. |
| 145 | Return held for processing | The return cannot be retrieved or amended because it is being processed in the system |
| 146 | Return unavailable for viewing | The return cannot be viewed. This could be the case for older returns. Returns in this state can be amended. |
| 150 | Credit transfer requests are not supported | Credit transfer requests are not supported for the form type |
| 151 | Amendments are not supported for this tax type | Some tax types such as DTC cannot have amended submissions and the customer will need to contact IR in these instances |
| 152 | Only tax agents* are able to file this return through the Gateway Services | <p>Donation tax credit can only be filed by tax agents* as there is no way for individuals to supply their own receipts through the webservice. Used for Donation Tax Credit operations.</p> <p><i>*Pending update to error code message to reflect fact that other tax preparers (such as other representatives and bookkeepers) can use this service.</i></p> |
| 154 | Invalid transferAccountType | The account type specified in the credit transfer request must be valid |
| 156 | transferAmount must be greater than 0 | The credit transfer amount must be a positive number |
| 986 | No return found for supplied submission key on this period | The supplied submission key does not correlate to a return for this filing period |
| 997 | Submission key must be provided on amendment | SubmissionKey must be provided for amendments on form types that are allowed multiple |

6.3. Income Tax-specific response codes

The following response codes are specific to Income Tax Returns Gateway Service calls:

| Standard codes | Standard message | minorFormType |
|----------------|--|---------------|
| 2001 | totalPAYEDeducted must be less than totalGrossIncome | 3, 3NR, CALC |
| 2003 | totalIncomeNotLiableForACCLevy cannot be greater than totalGrossIncome | 3, CALC |
| 2004 | totalExtinguishedTCPDs cannot be greater than totalTCPDs | 3, CALC |
| 2005 | schedularExpenses cannot be greater than 0 if grossSchedularPayments is 0 | 3, CALC |
| 2009 | maoriAuthorityDistributions totalMACredits cannot be greater than maoriAuthorityDistributions totalMADistributions | 3, 3NR |
| 2011 | pieIncome totalTaxCredits cannot be greater than allowable PIE income total tax credits. NOTE: This error code will only be returned for periods up to 2020 | 3, CALC |
| 2012 | Cannot claim ltcNonAllowableDeductions and ltcPriorYearNonAllowableDeductionsClaimed | 3, 3NR, 6, 7 |
| 2013 | lossesClaimedThisYear cannot be greater than lossesBroughtForward. NOTE: This error code will not be returned if a LossCarryBackAvailable indicator exists on the period for which the customer is filing (2019 and 2020 tax years only) | 3, 3NR, 4, 6 |
| 2014 | lossesClaimedThisYear cannot be greater than income after expenses. NOTE: This error code will not be returned if a LossCarryBackAvailable indicator exists on the period for which the customer is filing (2019 and 2020 tax years only) | 3, 3NR |
| 2015 | numberOfQualifyingMonths cannot be greater than 12 | 3 |
| 2016 | Customer not entitled for earlyPaymentDiscountEligibility | 3, 3NR |
| 2017 | partYearReason is required when partYearReturnIndicator is true | 3, 3NR, CALC |
| 2018 | partYearStartDate is required when partYearReturnIndicator is true | 3, 3NR, CALC |
| 2019 | partYearEndDate must be contained within the return period | 3, 3NR, CALC |
| 2020 | partYearEndDate is required when partYearReturnIndicator is true | 3, 3NR, CALC |

| Standard codes | Standard message | minorFormType |
|----------------|---|----------------|
| 2021 | partYearStartDate must be contained within the return period | 3, 3NR, CALC |
| 2022 | partYearEndDate cannot be less than partYearStartDate | 3, 3NR, CALC |
| 2023 | schedularPayments withholdingTaxDeducted cannot be greater than schedularPayments totalIncome | 4 |
| 2024 | totalGrossPremiumPaidToSwitzerland cannot be greater than totalGrossPremium | 4 |
| 2031 | Cannot claim lossesClaimedThisYear when a loss was made in this income year. NOTE: This error code will not be returned if a LossCarryBackAvailable indicator exists on the period for which the customer is filing (2019 and 2020 tax years only) | 6 |
| 2032 | dividendIncome totalImputationCredits does not equal sum of incomeAttribution shareOfImputationCredits | 7 |
| 2033 | Partnerships cannot have ltcIncome totalTaxCredits | 7 |
| 2034 | Partnerships cannot have ltcIncome totalIncome | 7 |
| 2035 | Partnerships cannot have ltcNonAllowableDeductions | 7 |
| 2036 | Partnerships cannot have ltcPriorYearNonAllowableDeductionsClaimed | 7 |
| 2037 | Partnerships cannot have ltcAdjustedIncome | 7 |
| 2038 | overseasIncome totalTaxPaid does not equal sum of incomeAttribution shareOfOverseasTaxPaid | 7 |
| 2039 | totalIncomeLossAfterExpenses does not equal sum of incomeAttribution totalIncome | 7 |
| 2041 | friendlyNetIncome must be 0 when typeOfClubOrSociety is not F | 9 |
| 2042 | imputationBroughtForward must be 0 when incorporatedBody is true | 9 |
| 2044 | totalDeductionsToOtherSchemes cannot be 0 if electionRequired is true | 44 |
| 2045 | deductionsTreatedAsCapitalOnDisposal, deductionsTreatedAsRevenueOnDisposal, additionsTreatedAsCapitalOnDisposal, or additionsTreatedAsRevenueOnDisposal must be provided if preApril1988InvestmentsDisposedOf is true | 44 |
| 2046 | totalInterestRWT cannot be greater than totalInterest | 3NR |
| 2047 | totalDividendCredits cannot be greater than totalDividends | 3NR |

| Standard codes | Standard message | minorFormType |
|----------------|---|------------------------|
| 2048 | nrwtOnTotalDividends cannot be greater than totalDividends | 3NR |
| 2049 | nrwtOnTotalInterest cannot be greater than totalInterest | 3NR |
| 2050 | nrwtOnTotalInterest cannot be 0 when totalInterestRWT is not 0 | 3NR |
| 2051 | nrwtOnTotalDividends cannot be 0 when totalDividendCredits is not 0 | 3NR |
| 2052 | nzIncomeWithTaxDeducted totalTaxPaid cannot be greater than nzIncomeWithTaxDeducted totalIncome | 3NR |
| 2053 | pieIncome totalTaxCredits cannot be greater than taxOnTaxableIncome | 3NR |
| 2054 | nrwtOnTotalRoyalties cannot be 0 when totalWithholdingTaxOnRoyalties is not 0 | 3NR |
| 2055 | totalWithholdingTaxOnRoyalties cannot be greater than totalRoyalties | 3NR |
| 2056 | nrwtOnTotalRoyalties cannot be greater than totalRoyalties | 3NR |
| 2057 | Invalid partYearReason | 3, 3NR |
| 2058 | Invalid provisionalTaxOption | 3, 3NR, 4, 6, 8, 9, 44 |
| 2059 | Category A income cannot be submitted with an IR6 | 44E |
| 2060 | Category B income cannot be submitted with an IR4 without Category A income | 44E |
| 2061 | partYearReturnIndicator must be true if partYearReason, partYearStartDate or partYearEndDate is set | 3, 3NR, CALC |
| 2062 | interest, dividends, taxableMADistributions and otherIncome must be 0 when typeOfClubOrSociety is F | 9 |
| 2063 | dividendsAsInterestIncome totalImputationCredits cannot be greater than dividendsAsInterestIncome totalGrossDividends | CALC |
| 2064 | dividendsAsInterestIncome totalRWTCredits cannot be greater than dividendsAsInterestIncome totalGrossDividends | CALC |
| 2065 | maoriAuthorityDistributions totalMACredits cannot be greater than maoriAuthorityDistributions totalMADistributions | CALC |
| 2066 | maoriAuthorityDistributions totalMARWTCredits cannot be greater than maoriAuthorityDistributions totalMADistributions | CALC |
| 2067 | Total partnership attributionOfIncome must equal 100 | 7 |

| Standard codes | Standard message | minorFormType |
|----------------|---|------------------------|
| 2068 | provisionalTaxPayable must be a whole dollar amount for STD or EST provisionalTaxOption | 3, 3NR, 4, 6, 8, 9, 44 |
| 2069 | nzLifeOrTransfersTotalAssets and electionRequired cannot be true if assetsIncludeNZLifeOrTransferred is false | 44 |
| 2070 | electionRequired cannot be true if assetsIncludeNZLifeOrTransferred and nzLifeOrTransfersTotalAssets are true | 44 |
| 2071 | payeDeductedOnESSIncome cannot be greater than totalESSIncome | CALC |
| 2072 | dateOfSale cannot be before dateOfPurchase | 833 |
| 2073 | dateOfSale and dateOfPurchase cannot be in the future | 833 |
| 2074 | remuneration cannot be on the same line as shareholderLossOffsets or subventionPayments | 4 |
| 2075 | Estate or trust not paying tax on this beneficiary's income | 6 |
| 2101 | schedularPayments withholdingTaxDeducted must be 0 on return for agent non-resident insurer | 4 |
| 2102 | schedularPayments totalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2103 | interestIncome totalTaxPaid must be 0 on return for agent non-resident insurer | 4 |
| 2104 | interestIncome totalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2105 | pieIncome totalTaxCredits must be 0 on return for agent non-resident insurer | 4 |
| 2106 | pieIncome totalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2107 | dividendIncome totalImputationCredits must be 0 on return for agent non-resident insurer | 4 |
| 2108 | dividendIncome totalRWTCredits must be 0 on return for agent non-resident insurer | 4 |
| 2109 | dividendIncome totalGrossDividends must be 0 on return for agent non-resident insurer | 4 |
| 2110 | maoriAuthorityDistributions totalMACredits must be 0 on return for agent non-resident insurer | 4 |
| 2111 | maoriAuthorityDistributions totalMADistributions must be 0 on return for agent non-resident insurer | 4 |
| 2112 | partnershipEstateTrustIncome totalTaxCredits must be 0 on return for agent non-resident insurer | 4 |

| Standard codes | Standard message | minorFormType |
|----------------|---|---------------|
| 2113 | partnershipEstateTrustIncome totalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2114 | overseasIncome totalTaxPaid must be 0 on return for agent non-resident insurer | 4 |
| 2115 | overseasIncome totalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2116 | businessOrRentalIncome must be 0 on return for agent non-resident insurer | 4 |
| 2117 | totalTaxablePremium must be 0 on return for customers that are not agent non-resident insurers | 4 |
| 2118 | otherIncome must be 0 on return for agent non-resident insurer | 4 |
| 2119 | rlwtCredit must be 0 on return for agent non-resident insurer | 4 |
| 2120 | saleOfProperty must be 0 on return for agent non-resident insurer | 4 |
| 2121 | donationsMade must be 0 on return for agent non-resident insurer | 4 |
| 2122 | lossesBroughtForward must be 0 on return for agent non-resident insurer | 4 |
| 2123 | lossesClaimedThisYear must be 0 on return for agent non-resident insurer | 4 |
| 2124 | netLossesToFrom must be 0 on return for agent non-resident insurer | 4 |
| 2125 | subventionPaymentsToFrom must be 0 on return for agent non-resident insurer | 4 |
| 2126 | totalGrossPremium must be 0 on return for customers that are not agent non-resident insurers | 4 |
| 2127 | totalGrossPremiumPaidToSwitzerland must be 0 on return for customers that are not agent non-resident insurers | 4 |
| 2150 | Partner split cannot be greater than donation | REB |
| 2151 | Donation amount must be greater than or equal to five dollars | REB |
| 2152 | Partner IRD is required when specifying partner donation amounts | REB |
| 2153 | The period end date may not be more than four years in the past | REB |
| 2200 | balanceDate must be set | CFC |
| 2201 | primaryActivity and primaryActivityOther cannot both be null | CFC |

| Standard codes | Standard message | minorFormType |
|----------------|---|---------------|
| 2202 | jurisdiction and jurisdictionOther cannot both be null | CFC |
| 2203 | currency and currencyOther cannot both be null | CFC |
| 2204 | employees cannot be 0 when australiansCFC or activeCFC are true | CFC |
| 2205 | earnings cannot be 0 when australiansCFC or activeCFC are true | CFC |
| 2206 | totalAssetsLessFinancialAssets cannot be 0 when australiansCFC or activeCFC are true | CFC |
| 2207 | primaryActivityOther cannot be null when primaryActivity is OTHER | CFC |
| 2208 | Invalid jurisdiction or country | CFC |
| 2209 | Invalid currency | CFC |
| 2210 | Invalid primaryActivity | CFC |
| 2211 | Invalid calculationMethod | CFC |
| 2212 | methodFIFName is required | CFC |
| 2213 | interestIncome totalTaxPaid must be 0 on non-resident auto-calc return | CALC |
| 2214 | interestIncome totalIncome must be 0 on non-resident auto-calc return | CALC |
| 2215 | dividendIncome totalImputationCredits must be 0 on non-resident auto-calc return | CALC |
| 2216 | dividendIncome totalRWTCredits must be 0 on non-resident auto-calc return | CALC |
| 2217 | dividendIncome totalGrossDividends must be 0 on non-resident auto-calc return | CALC |
| 2218 | dividendsAsInterestIncome totalImputationCredits must be 0 on non-resident auto-calc return | CALC |
| 2219 | dividendsAsInterestIncome totalRWTCredits must be 0 on non-resident auto-calc return | CALC |
| 2220 | dividendsAsInterestIncome totalGrossDividends must be 0 on non-resident auto-calc return | CALC |
| 2221 | maoriAuthorityDistributions totalMACredits must be 0 on non-resident auto-calc return | CALC |
| 2222 | maoriAuthorityDistributions totalMARWTCredits must be 0 on non-resident auto-calc return | CALC |
| 2223 | maoriAuthorityDistributions totalMADistributions must be 0 on non-resident auto-calc return | CALC |
| 2224 | pieIncome totalTaxCredits must be 0 on non-resident auto-calc return | CALC |

| Standard codes | Standard message | minorFormType |
|----------------|---|-------------------------------|
| 2225 | pieIncome totalIncome must be 0 on non-resident auto-calc return | CALC |
| 2226 | nonResidentForeignSourcedIncome is not used for the IR215 starting 2020 and onward | 215 |
| 2227 | residentialRentalIncome indicator is required if residentialRentalIncome totalIncome or residentialRentalIncome residentialRentalDeductions are non-zero values | 3, 3NR, 4, 6, 7, 8, 9, 44 |
| 2228 | lossCarriedBackPriorYear must be 0 when there is no LCB indicator on the previous income tax period | 3, 3NR, 4, 6, 8, 9, 44 |
| 2230 | incomeFromPIE is not used for the IR215 starting 2021 onwards | 215 |
| 2330 | The value of totalGeneralInsurancePremiums must match the sum of paymentsToGeneralInsurers grossPremiums | 1215 |
| 2331 | The value of totalGuarantorFees must match the sum of guarantors grossFees | 1215 |
| 2332 | The value of totalGrossPremiumsFees must match the sum of totalGeneralInsurancePremiums, totalLifeInsurancePremiums, totalGuarantorFees | 1215 |
| 2333 | The value of totalSwissGrossPremiums must match the sum of paymentsToSwissInsurers swissGrossPremiums | 1215 |
| 2334 | generalPayment taxResidenceCountry: non-resident insurer cannot be a New Zealand tax resident | 1215 |
| 2335 | generalPayment taxResidenceCountry: payments to insurers resident in Switzerland are not taxable and should be recorded in paymentsToSwissInsurers | 1215 |
| 2336 | guarantor taxResidenceCountry: non-resident guarantors cannot be New Zealand tax resident | 1215 |
| 2337 | returned when no value is provided for lossContinuity, but lossesBroughtForward is not nil | 4 |
| 2338 | isAmended cannot be true when minorFormType is 215 | 215 |
| 2339 | settlorCommence cannot be in the future | 6S |
| 2340 | taxJurisdiction has invalid/unrecognised ISO-2A country code value | 3NR, 6S |
| 2341 | settlorIrdNumber is provided, but failed IRD number check | 6S |
| 2342 | settlorIrdNumber not provided when it is required | 6S |
| 2343 | taxIdNumber not provided when it is required | 3NR for 2023 onwards, 6S |
| 2344 | noJurisdictionTin has invalid value (true when taxJurisdiction is New Zealand) | 6S |
| 2345 | otherDescription not provided when other has non-nil value | 6S |
| 2346 | an interest expense claimed reason must be provided when interestExpenseClaimed is non-zero | 3, 3NR, 3R, 4, 6, 7, 8, 9, 44 |

| Standard codes | Standard message | minorFormType |
|----------------|---|--------------------------|
| 2347 | no value provided for beneficiaryName | 6B |
| 2348 | no value provided for beneficiaryDOB | 6B |
| 2349 | invalid or no value provided for taxJurisdiction | 6B |
| 2350 | invalid value provided for noJurisdictionTin | 6B |
| 2351 | no value provided for beneficiaryIrdNumber | 6B |
| 2352 | invalid value provided for beneficiaryIrdNumber | 6B |
| 2353 | no value provided for taxIdNumber | 6B |
| 2354 | no value provided for assetsLandValuation | 6 |
| 2355 | no value provided for assetsBuildingsValuation | 6 |
| 2356 | no value provided for assetsSharesValuation | 6 |
| 2357 | added no value provided for settlorCommence | 6S |
| 2358 | added no value provided for taxJurisdiction | 3NR for 2023 onwards, 6S |
| 2359 | value of at least one of the following fields must be non-zero: cash, financialArrangements, land, buildings, shares, services, other | 6S |
| 2360 | overpaymentProvisionalTax is no longer available for this filing period | 3, 3NR, 8, 9, 44 |
| 2361 | pieIncome correctRateOverride can only be used by tax preparers | CALC, 3 |
| 2363 | taxJurisdiction cannot be New Zealand for non-resident | 3NR |
| 2365 | overseasIncome incomeType invalid | 1261 |
| 2366 | overseasIncome taxJurisdiction invalid | 1261 |
| 2367 | overseasIncome taxJurisdiction is New Zealand | 1261 |
| 2368 | overseasIncome information provided without overseas income attachment | 3 |
| 2369 | overseasIncome totalTaxPaid or totalIncome do not match sum on overseas income attachment | 3 |
| 2370 | overseasIncome grossAmount and taxCredit cannot be nil | 1261 |
| 2371 | overseasIncome contains duplicate incomeType and taxJurisdiction | 1261 |

7. Appendix: Income types

| Income Type | Definition | Description |
|----------------|---|--|
| ACC | ACC payment | Income from the Accident Compensation Corporation |
| ACC2006 | ACC payment prior to 2006 | Income from the Accident Compensation Corporation (prior to 2006) |
| ACCATC | ACC attendant care payment | Attendant care income from the Accident Compensation Corporation |
| AIL | Approved issuer levy | Approved issuer levy |
| CAE | Casual agricultural employee | Income from casual agricultural work |
| DIVIDN | New Zealand dividends | Income from dividends. Dividends are part of a company's profits that it passes on to its shareholders. Unit trust distributions are treated as dividends. |
| DIVINT | Dividends treated as interest | Dividends treated as interest |
| EDW | Election day worker | Income from election day work |
| ESS | Employee share scheme | Employee Share Scheme income from the EMS return |
| EXCIMP | Excess imputation credits | Excess imputation credits from an income tax return |
| INCBEN | Work and income benefit | Income from an MSD benefit |
| LOSCAR | Losses brought forward from previous years | Losses carried forward from an income tax return |
| LTCINC | LTC income | Look-through company income |
| MAORI | Māori authority | Income received as a beneficiary of a Māori authority |
| NONBUS | Non-business expense | Non-business expenses |
| NRDIV | Non-resident dividends received | Non-resident dividends received |
| NRINT | Non-resident interest received | Non-resident interest received |
| NZINT | New Zealand interest received | New Zealand interest received |
| PENSION | New Zealand Superannuation or veteran's pension | Income from a New Zealand Superannuation or a Veteran's Pension |

| Income Type | Definition | Description |
|------------------|--|--|
| PIE | Certificates (PIE) | Income on any filed PIE certificates |
| PPL | Paid Parental Leave | Income from paid parental leave |
| PTRINC | Partnership income | Partnership income |
| RETIREDIS | Retirement distributions | Distributions from retirement saving scheme or superannuation scheme before retirement |
| RETIPIE | Retirement PIE | Income from a retirement saving or superannuation scheme PIE declared in a tax return |
| RNTINC | Rental income | Income received from renting out properties |
| RESDSB | Reserve Scheme Withdrawal | Reserve Scheme Withdrawal |
| RESNRINT | Reserve scheme interest (non-resident) | Reserve scheme interest (non-resident) |
| RESNZINT | Reserve schemes interest (resident) | Reserve schemes interest (resident) |
| RESPYM | Reserve Scheme Deposit | Reserve Scheme Deposit |
| RESRED | Reserve Scheme Redeposit | Reserve Scheme Redeposit |
| RINGFWD | Residential rental deductions carried forward | Residential rental deductions carried forward |
| RINGLTC | LTC ring fencing rental losses | LTC ring fencing rental losses |
| RINGPRT | Partnership ring fencing rental losses | Partnership ring fencing rental losses |
| RLWT | Residential land withholding tax (RLWT) credit | Income from resident land withholding tax |
| RND | Research & development credits | Research & Development Tax Credits |
| ROYALT | Royalties | Income from the use or right to use a copyright, patent trademark or other similar property of right |
| SALWAGE | Salary and wages | Income from salary/wages |
| SHARIM | Shareholder-AIM tax credit | Shareholder-AIM tax credit |

| Income Type | Definition | Description |
|----------------|-----------------------------|---|
| SHREMP | Shareholder-employee salary | Shareholder-employee salary |
| SLS215 | Income adjustment—SLS | Income adjustment from the IR215 (SLS calculations) |
| SLSALL | Student allowance | Income from a student allowance |
| TRST | Estate/trust income | Income received as a beneficiary of an estate or trust |
| WAGESUB | Government Subsidy Income | Subsidy income received from government schemes. NOTE: Subsidy income received from the government - LSS, STAP, WSS. (Leave Support Scheme, Short Term Absence Payment, Wage Subsidy Scheme) |
| WT | Schedular payments | Schedular income payments |

8. Appendix: Additional info codes (RetrieveStatus)

| Code | Amendable | Description |
|---------------|-----------|---|
| RTNERE | No | Generic error with the return |
| FAMNIL | Yes | Nil income calculated for FAM |
| PRVWAT | Yes | Waiting for final provisional instalment |
| RTNCSE | Yes | The customer indicated that their return will be the last return they submit on the account |
| RTNWAT | Yes | Waiting for their partner's return to be filed in order for their FAM end of year square-up calculations to process before posting their income tax return |
| RTNWPT | Yes | Waiting for their PCG's return to be filed in order for their FAM end of year square-up calculations to process before posting their income tax return |
| SELIIT | Yes | Income information required for the customer |
| RTNBDT | Yes | Superannuation fund's income tax return shows a different balance date to that registered on their income tax account |
| RTNRAD | Yes | The customer is registered for Research and Development but an application has not been submitted |
| RTNSUP | Yes | Registered superannuation fund files a return, but the supplied Financial Markets Authority number does not match the Government Actuary Number stored in START |

9. Appendix: Overseas income types

| Overseas Income Type | Description |
|----------------------|----------------------------|
| CFC | CFC income |
| DIV | Dividends |
| FIF | FIF income |
| FIN | Financial arrangements |
| FOR | Foreign employment/service |
| INT | Interest |
| NONNZ | Non-NZ trust |
| OTHER | Other |
| PEN | Pensions |
| REN | Rental income |

10. Appendix: Minor form types and years supported

| minorFormType | Version | Years supported |
|---------------|----------|-------------------------------|
| 3 | 1 | 2013+ <i>(see note below)</i> |
| CALC | 1 | 2019+ |
| 3NR | 1 | 2013+ <i>(see note below)</i> |
| 4 | 1 | 2013+ |
| 4J | 1 | 2013+ |
| 6 | 1 | 2013+ |
| 7 | 1 | 2015+ |
| 8 | 1 | 2015+ |
| 8J | 1 | 2015+ |
| 9 | 1 | 2015+ |
| 44 | 1 | 2015+ |
| 44E | 1 | 2013+ |
| 1215 | 1 | 2019+ |
| 1261 | 1 | 2023+ |
| 3F | 1 | 2013+ |
| 3B | 1 | 2013+ |
| 3R | 1 | 2013+ |
| 3K | 1 | 2013+ |
| 10 | 1 | 2013+ |
| 215 | 1 | 2015+ |
| 307 | 1 | 2013+ |
| 308 | 1 | 2013+ |
| 833 | 1 | 2016+ |
| CFC | 1 | 2013+ |
| PTS | 1 | Not supported |

NOTE: A rule has been updated to disallow new IR3 and IR3NR forms from being filed if a return expectation does not exist for the periods listed below:

After 31 March 2020, IR3 and IR3NR forms can no longer be filed for the 31 March 2015 tax year.
 After 31 March 2021, IR3 and IR3NR forms can no longer be filed for the 31 March 2016 tax year.
 After 31 March 2022, IR3 and IR3NR forms can no longer be filed for the 31 March 2017 tax year.
 After 31 March 2023, IR3 and IR3NR forms can no longer be filed for the 31 March 2018 tax year.

11.Change log

This table lists all changes that have been made to this build pack document.

| Date of change | Document section | Description |
|-------------------|------------------|---|
| 09/01/2023 | 9 | New table showing the Overseas Income Types |
| 30/11/2022 | | April 2023 Changes as per summary of changes section and yellow highlights |
| 04/10/2022 | | Removed error code 2002 totalPAYEdeducted cannot be less than ACC earner's levy. |
| 23/08/2022 | 7 | <p>Income Types table has been revised with the removal of the following types:</p> <ul style="list-style-type: none"> • ACCEMP - ACC payments from Employer • BUSINC • CC • CCC • CPR • CRDINT • DEBINT • DEPCR • EMPMOV • EQUALR • EQALS • EXPNSE • FAM215 • FAMEST • FAMNIL • FOREIGN • FRINGE • MANUAL • NCP • NONLOCPIE • OTHINC • OTHPYM • OVRINC • OVRPTR • PACPR • PANCP • PASSIVE • PENSION2 • PRPRTY |

| Date of change | Document section | Description |
|-------------------|------------------|---|
| | | <ul style="list-style-type: none"> • RETIREDIS • RETIREPIE • RNTINC • RTNEXP • RWT • RETSAV • RLTCRD • RLTPNL • SLFINC • TRSTDIS • TRSTE • TXEXMP • TXEXOP • VCHR <p>Added missing Income Types:</p> <ul style="list-style-type: none"> • RESDSB • RESNRINT • RESNZINT • RESPYM • RESRED • RINGLTC • RINGPRT |
| 17/08/2022 | 6.3 | Removed error code: 2010 totalTaxPaidByTrustees cannot exceed sum of totalEstateOrTrustIncome and totalTaxableDistributionFromNCTrusts |
| 05/04/2022 | 3.1.4 | Corrected the description for the totalTrusteeIncome and taxOnTrusteeIncome fields. |
| 04/04/2022 | 3.1.3 | New COVID-19 Support Payments (CSP) Account type added to creditTransferRequest field. |
| 29/03/2022 | 4.3.1 | New COVID-19 Support Payments (CSP) Account type added to creditTransferRequest field. |
| | 3.1.4.1 | Details for governmentSubsidies updated. CSP along with RSP do not need be included in the return as income. |
| 11/03/2022 | 3.1.4.1 | Correction IETC exclusion date range, excludedOverseasIncomeStartDate present twice and excludedOverseasIncomeEndDate missing |
| 09/03/2022 | | Document finalised for external release |