



Inland Revenue

Build pack: Return Service— Income Tax TY-2024

Disclaimer: This version is based on the changes known as at 01-Dec-2023.

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1. Contents

SUMMARY OF CHANGES	4
2.1. This solution	5
2.2. Intended audience	5
2.3. Related services	5
2.3.1. Prescribed Investor Rate Calculator Service	5
2.3.2. Identity and Access Services (required).....	5
2.3.3. Intermediation Service (recommended)	6
2.3.4. Business Industry Classification (BIC) Service	6
3.1. Architecture	7
3.2. Service scope.....	7
3.3. Messaging	8
3.4. Security	9
3.4.1. Information classification.....	9
3.4.2. Transport layer security and certificates	9
3.4.3. Ciphers	9
3.4.4. End points	9
3.4.5. Authentication and authorisation	12
4.1. File	16
4.1.1. File header	17
4.1.2. File body	18
4.1.3. Standard fields.....	18
4.1.4. Form fields	21
4.1.4.1. IR3.....	23
4.1.4.2. CALC	32
4.1.4.3. IR3NR.....	37
4.1.4.4. IR4.....	45
4.1.4.5. IR4J.....	52
4.1.4.6. IR6 – version 2 (for 2024 income year onwards)	54
4.1.4.7. IR7.....	65
4.1.4.8. IR8.....	71
4.1.4.9. IR8J.....	76
4.1.4.10. IR9.....	78
4.1.4.11. IR44	83
4.1.4.12. IR1215.....	90
4.1.4.13. IR44E	92
4.1.4.14. IR3F	93
4.1.4.15. IR3B.....	99

4.1.4.16.	IR3R	101
4.1.4.17.	IR3K	105
4.1.4.18.	IR10	106
4.1.4.19.	IR215	110
4.1.4.20.	IR1261.....	114
4.1.4.21.	IR307	116
4.1.4.22.	IR308	117
4.1.4.23.	IR833	118
4.1.4.24.	CFC/FIF.....	120
4.1.5.	Attachment forms.....	124
4.1.6.	Amendments	125
4.2.	Prepop	125
4.2.1.	Non-Individual response.....	126
4.2.2.	Individual response	129
4.3.	RetrieveStatus	132
4.4.	RetrieveReturn	134
4.5.	RetrieveFilingObligation.....	137
5.1.	File	139
5.1.1.	File header	139
5.1.2.	File body	140
5.1.3.	Standard fields.....	140
5.1.4.	Form fields	141
5.2.	RetrieveStatus	142
5.3.	RetrieveReturn	144
6.1.	Schemas	145
6.2.	WSDLs	146
7.1.	Generic gateway response codes	147
7.2.	Generic returns response codes.....	149
7.3.	Income Tax-specific response codes	151

SUMMARY OF CHANGES

April Release 2024

The following schema(s) are new:

- ReturnIR6.v2

The following changes have been made to Income Tax-specific **ERROR CODES**, please refer to section 7 of this document for full list of responses:

Error code	Status	Description/ response message	IR forms affected
23	Added	Incorrect Schema Version	IR6
2372	Added	beneficiaryIrdNumber and/or settlorIrdNumber is the same as trust IRD number	IR6B, IR6S
2373	Added	beneficiaryIrdNumber and/or settlorIrdNumber is a duplicate	IR6B, IR6S

2. Overview

2.1. 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.

2.2. 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.

2.3. 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.

2.3.1. 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.

2.3.2. 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.

2.3.3. 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.

2.3.4. Business Industry Classification (BIC) Service

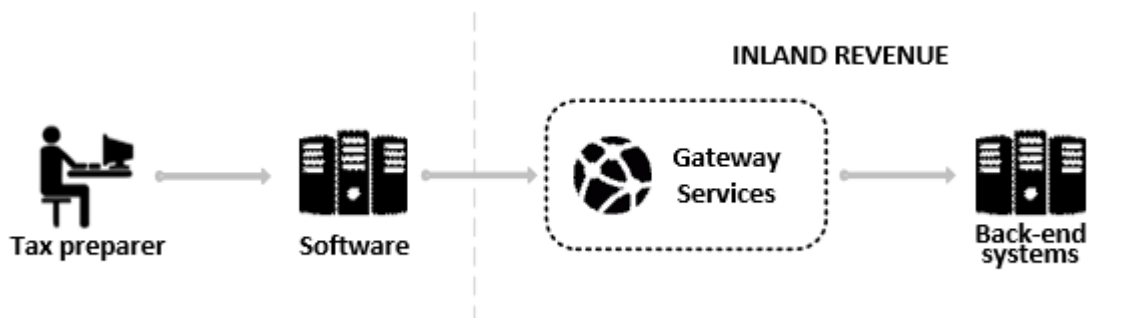
This service is an application programming interface (API) that external applications can call in real-time to retrieve or modify a customer's Business Industry Classification (BIC) codes. Business Industry Classification codes are used by Inland Revenue to identify a customer as participating in a particular 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.

3. Solution design

3.1. 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.

3.2. 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.

3.3. 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>
```

3.4. Security

3.4.1. Information classification

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

3.4.2. 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. Please refer to the [Identity and Access Services](#) build pack for more details.

3.4.3. Ciphers

Inland Revenue currently supports TLS1.2 and TLS1.3. Please refer to [Identity and Access Services](#) build pack for supported ciphers.

3.4.4. 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 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 	<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

	End point for cloud-based connections	End point for desktop connections
	to allow it to call this end point	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

3.4.5. 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.

4. 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

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...>
      <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.

4.1.1.1. 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>
```

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...>
      <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.

4.1.3. 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. 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 ➤ transferAccountType	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.

Field	Requirement	Description
creditTransferRequest ➤ transferFilingPeriod	Required	Transfer Filing Period
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>

4.1.4. 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
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

minorFormType	Form type	Forms allowed per period	Description
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/FIF	Attachment	Single	Controlled foreign investment / Foreign investment funds
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.

4.1.4.1. IR3

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  <r:totalExtinguishedTCPDs>0.00</r:totalExtinguishedTCPDs>
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```

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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.
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
netSchedularPayments	Optional	Net schedular payments

Field	Requirement	Description
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
pieIncome ➤ totalIncome	Optional	Total Income NOTE: This field is not used for filing periods before 2019

Field	Requirement	Description
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.
residentialRentalIncome ➤ indicator	Optional	Indicator NOTE: This field is not used for filing periods before 2020.

Field	Requirement	Description
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.
residentialRentalIncome ➤ excessDeductionsCarriedForward	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2020.
propertyInterestLimitation ➤ totalInterest	Optional	Total Interest
propertyInterestLimitation	Optional	Interest Expense Claimed

Field	Requirement	Description
➤ interestExpenseClaimed		
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.
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.

Field	Requirement	Description
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. This field is not applicable for 2023 and onwards.
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 payment
provisionalTax	Optional	Start date of taxable

Field	Requirement	Description
➤ provisionalTaxStartDate		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.

4.1.4.2. CALC

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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.
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

4.1.4.3. IR3NR

```

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  <r:lrcIncome>
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  <r:otherCredits>0.00</r:otherCredits>
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    <ic:totalIncome>0.00</ic:totalIncome>
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    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
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    <ic:loansDrawnDown>>false</ic:loansDrawnDown>
    <ic:newBuildExemption>>true</ic:newBuildExemption>
    <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</
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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 ➤ 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

Field	Requirement	Description
		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
interestExpenseClaimedReason ➤ developmentExemption	Optional	Development or land business exemption

Field	Requirement	Description
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
imputationBroughtForward	Optional	Excess imputation credits brought forward

Field	Requirement	Description
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	Overpayment of provisional tax to be refunded. This field is not applicable for 2023 and onwards.
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

4.1.4.4. IR4

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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

Field	Requirement	Description
		successful 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
overseasIncome ➤ totalIncome	Optional	Total overseas income
residentialRentalIncome ➤ indicator	Optional	Indicator

Field	Requirement	Description
		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		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
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)
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
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

Field	Requirement	Description
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.
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

Field	Requirement	Description
		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 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

4.1.4.5. IR4J

```

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</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.

4.1.4.6. **IR6 – version 2 (for 2024 income year onwards)**

Note: Returns for filing periods 31-Mar-2023 and prior must use ReturnIR6.v1 schema.

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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.
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 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
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
residentialRentalIncome ➤ indicator	Optional	Indicator
residentialRentalIncome ➤ grossResRentalIncome	Optional	Gross residential rental income
residentialRentalIncome ➤ netBrightlineProfits	Optional	Net Bright-line profit (excluding losses)
residentialRentalIncome ➤ otherResIncome	Optional	Other residential income
residentialRentalIncome ➤ totalIncome	Optional	Total residential income
residentialRentalIncome ➤ residentialRentalDeductions	Optional	Residential rental deductions
residentialRentalIncome ➤ excessDeductionsBroughtForward	Optional	Excess deductions brought forward
residentialRentalIncome ➤ deductionsClaimedThisYear	Optional	Deductions claimed this year
residentialRentalIncome ➤ netIncome	Optional	Net Income
residentialRentalIncome ➤ excessDeductionsCarriedForward	Optional	Excess deductions carried forward

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
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.
rlwtCredit	Optional	Residential land withholding tax (RLWT) credit.
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
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
researchAndDevelopment ➤ nonrefundableCredit	Optional	Non-refundable credit
researchAndDevelopment ➤ refundableCredit	Optional	Refundable credit
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
beneficiary ➤ beneficiaryIrdNumber	Conditional	Beneficiary's IRD number
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 ➤ 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 ➤ overseasTaxPaid	Optional	Overseas tax paid
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 ➤ nilDistribution	Optional	Nil Distribution Made
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 ➤ settlorCommence	Optional	Settlor Commence
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	Optional	Financial Arrangements

➤ financialArrangements		
settlement	Optional	Land
➤ land		
settlement	Optional	Buildings
➤ buildings		
settlement	Optional	Shares
➤ shares		
settlement	Optional	Services
➤ services		
settlement	Optional	Other
➤ other		
settlement	Optional	Other Description (Compulsory if other contains \$ value)
➤ otherDescription		
Settlement	Optional	Settlement Zero Value
➤ settlementZeroValue		
exemptFromCompliance	Optional	Exempt from Compliance
netProfitLossBeforeTax	Optional	Net Profit Loss Before Tax
taxAdjustments	Optional	Tax Adjustments
financialArrangements	Optional	Financial Arrangements
assetsLand	Optional	Assets Land
assetsLandValuation	Optional	Assets Shares Valuation H – history M – market T – tax book
assetsBuildings	Optional	Assets Buildings
assetsBuildingsValuation	Optional	Assets Shares Valuation H – history M – market T – tax book
assetsShares	Optional	Assets Shares
assetsSharesValuation	Optional	Assets Shares Valuation H – history M – market T – tax book
assetsBeneficiaryCurrentAccountBalance	Optional	Current Account Balance
assetsOther	Optional	Other Assets
assetsTotal	Optional	Assets Total

financialArrangementsLiable	Optional	Financial Arrangements Liable
liabilitiesBeneficiaryCurrentAccountBalance	Optional	Current Account Balance
liabilitiesOther	Optional	Other Liabilities
liabilitiesTotal	Optional	Liabilities Total
accumulatedTrustFunds	Optional	Accumulated Trust Funds
unTaxedRealisedGainsAndReceipts	Optional	Untaxed Realised Gains and Receipts
amountsWithdrawnByBeneficiaries	Optional	Amounts Withdrawn By Beneficiaries

4.1.4.7. IR7

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    <ic:buildToRentExclusion>>false</ic:buildToRentExclusion>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
  <r:pieIncome>

```

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    <ic:totalTaxCredits>6.00</ic:totalTaxCredits>
    <ic:totalIncome>46.00</ic:totalIncome>
  </r:pieIncome>
  <r:businessIncome>4.00</r:businessIncome>
  <r:netRentalIncome>0.00</r:netRentalIncome>
  <r:otherIncome>0.00</r:otherIncome>
  <r:rlwtCredit>0.00</r:rlwtCredit>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:totalIncome>630.00</r:totalIncome>
  <r:totalExpenses>0.00</r:totalExpenses>
  <r:totalIncomeLossAfterExpenses>630.00</r:totalIncomeLossAfterExpenses>
  <r:extinguishedLosses>0.00</r:extinguishedLosses>
  <r:priorYearsDeductions>0.00</r:priorYearsDeductions>
  <r:deductionsClaimedThisYear>0.00</r:deductionsClaimedThisYear>
  <r:lookThrough>>false</r:lookThrough>
  <r:partnership>>true</r:partnership>
  <r:cfcFIFdisclosure>>false</r:cfcFIFdisclosure>
  <r:incomeAttributionDetails>
    <ic:incomeAttribution>
      <ic:irdNumber>123456789</ic:irdNumber>
      <ic:shareOfInterestIncome>584.00</ic:shareOfInterestIncome>
      <ic:shareOfDividendIncome>0.00</ic:shareOfDividendIncome>
      <ic:shareOfMADistributions>0.00</ic:shareOfMADistributions>
      <ic:shareOfOverseasIncome>0.00</ic:shareOfOverseasIncome>
      <ic:shareOfResidentialRentalIncome>0.00</ic:shareOfResidentialRentalIncome>
      <ic:shareOfRentalIncome>0.00</ic:shareOfRentalIncome>
      <ic:shareOfPassiveIncome>0.00</ic:shareOfPassiveIncome>
      <ic:shareOfOtherIncome>0.00</ic:shareOfOtherIncome>
      <ic:totalIncome>584.00</ic:totalIncome>
      <ic:deductionForExtinguishedLoss>0.00</ic:deductionForExtinguishedLoss>
      <ic:shareOfResidentialRentalDeductions>0.00</ic:shareOfResidentialRentalDeductions>
      <ic:shareOfOverseasTaxPaid>0.00</ic:shareOfOverseasTaxPaid>
      <ic:shareOfImputationCredits>0.00</ic:shareOfImputationCredits>
      <ic:shareOfOtherTaxCredits>23132.00</ic:shareOfOtherTaxCredits>
      <ic:attributionOfIncome>100.00</ic:attributionOfIncome>
    </ic:incomeAttribution>
  </r:incomeAttributionDetails>
</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.
schedularPayments ➤ withholdingTaxDeducted	Optional	Total tax deducted from schedular payments
schedularPayments ➤ totalIncome	Optional	Total gross schedular payments
interestIncome ➤ totalTaxPaid	Optional	Total RWT credits

Field	Requirement	Description
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
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 ➤ 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)

Field	Requirement	Description
		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.
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)
pieIncome ➤ totalTaxCredits	Optional	General PIE tax credits. NOTE: This field is not used for filing periods before 2019.
pieIncome	Optional	Attributed PIE income/loss.

Field	Requirement	Description
➤ totalIncome		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)
incomeAttribution	Optional	Name
➤ name		
incomeAttribution	Required	IRD number of partner or LTC owner. If unknown, use 000-000-000.
➤ irdNumber		
incomeAttribution	Optional	Interest
➤ shareOfInterestIncome		
incomeAttribution	Optional	Dividends
➤ shareOfDividendIncome		
incomeAttribution	Optional	Māori authority distributions
➤ shareOfMADistributions		
incomeAttribution	Optional	Overseas income
➤ shareOfOverseasIncome		
incomeAttribution	Optional	Share of Residential Income

Field	Requirement	Description
➤ shareOfResidentialRentalIncome		
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
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

4.1.4.8. IR8

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>371179520</r:submissionKey>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:grossResRentalIncome>0.00</ic:grossResRentalIncome>
    <ic:netBrightlineProfits>0.00</ic:netBrightlineProfits>
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    <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>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:grossInterest>50000.00</r:grossInterest>
  <r:grossDividends>40000.00</r:grossDividends>
  <r:maoriAuthorityDistributions>30000.00</r:maoriAuthorityDistributions>
  <r:netRentalIncome>20000.00</r:netRentalIncome>
  <r:netTradingIncome>10000.00</r:netTradingIncome>
  <r:otherIncome>1000.00</r:otherIncome>
  <r:adjustmentsOutsideFinancialAccounts>2000.00</r:adjustmentsOutsideFinancialAccounts>
  <r:donationDeductions>3000.00</r:donationDeductions>
  <r:lossesBroughtForward>0.00</r:lossesBroughtForward>
  <r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
  <r:totalTaxableIncome>150000.00</r:totalTaxableIncome>
  <r:taxOnTaxableIncome>26250.00</r:taxOnTaxableIncome>
  <r:overseasTaxPaid>5000.00</r:overseasTaxPaid>
  <r:dividendImputationCredits>0.00</r:dividendImputationCredits>
  <r:researchAndDevelopment>
    <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
    <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
    <ic:refundableCredit>0.00</ic:refundableCredit>
  </r:researchAndDevelopment>
  <r:totalRWTDEDUCTED>0.00</r:totalRWTDEDUCTED>
  <r:rlwtCredit>0.00</r:rlwtCredit>
  <r:otherTaxCredits>0.00</r:otherTaxCredits>
  <r:residualIncomeTax>21250.00</r:residualIncomeTax>
  <r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
  <r:disclosureOfForeignInterestRequired>>false</r:disclosureOfForeignInterestRequired>
</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 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.

Field	Requirement	Description
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 NOTE: This field is not used for filing periods before 2020.
grossInterest	Optional	Gross interest

Field	Requirement	Description
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. 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

Field	Requirement	Description
overpaymentProvisionalTax	Optional	Overpayment of provisional tax to be refunded. This field is not applicable for 2023 and onwards.
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

4.1.4.9. 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.

4.1.4.10. 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 ➤ 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.

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 to be refunded. This field is not applicable for 2023 and onwards.
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

4.1.4.11. 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 ➤ grossResRentalIncome	Optional	Gross residential rental income NOTE: This field is not used for filing periods before 2023.

Field	Requirement	Description
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 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

Field	Requirement	Description
overpaymentProvisionalTax	Optional	Overpayment of provisional tax to be refunded. This field is not applicable for 2023 and onwards.
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

4.1.4.12. 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

4.1.4.13. 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

4.1.4.14. 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

4.1.4.15. 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

4.1.4.16. 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

4.1.4.17. 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

4.1.4.18. 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

4.1.4.19. 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

4.1.4.20. IR1261

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>2069831680</r:submissionKey>
  <r:overseasIncomeDetails>
    <r:overseasIncome>
      <r:incomeType>CFC</r:incomeType>
      <r:taxJurisdiction>AU</r:taxJurisdiction>
      <r:grossAmount>0</r:grossAmount>
      <r:taxCredit>0</r:taxCredit>
    </r:overseasIncome>
    <r:overseasIncome>
      <r:incomeType>Fin</r:incomeType>
      <r:taxJurisdiction>AI</r:taxJurisdiction>
      <r:grossAmount>0</r:grossAmount>
      <r:taxCredit>0</r: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 10 for a list of Overseas Income Types. The list is defined in the IncomeReturnCommon.v1.xsd).
overseasIncome ➤ taxJurisdiction	Required	2 Digit Country Code – ISO3166-1 alpha-2
overseasIncome ➤ grossAmount	Required	Gross Amount
overseasIncome ➤ taxCredit	Required	Tax Credit

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.
overseasIncomeDetails	Required	Overseas Income Details

4.1.4.21. 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

4.1.4.22. 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

4.1.4.23. 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.

4.1.4.24. 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 calculationMethod is 'DRR' or 'COST'. Also, this field is required when stockExchangeCode 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

4.1.5. 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 4.1.4](#)).

4.1.6. 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.

4.2. 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

4.2.1. 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:creditAccountOpeningBalance>2365.23</ic:creditAccountOpeningBalance>
    <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.
creditAccountOpeningBalance	This is the ICA/MAC opening balance for the filing period, only applicable where the customer has filed an IR4J or IR8J with a closing balance from the prior year
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

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

4.2.2. 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

4.3. 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">Overtime-processing</status>
      <submissionKey>409575424</submissionKey>
      <minorFormType>3</minorFormType>
      <additionalInfo code="RTNERE">Generic error with the return</additionalInfo>
    </returnStatus>
    <returnStatus>
      <status code="OPRCG">Overtime-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'.

4.4. 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:totalPAYEDeducted>0.00</r:totalPAYEDeducted>
    </r:formFields>
  </responseBody>
</retrieveReturnResponse>
```

```

<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>

```


4.5. 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="ACCORD">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

5. 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.

5.1. 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

5.1.1. 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)

5.1.2. 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.

5.1.3. 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>

5.1.4. 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

5.2. 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.

5.3. 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>
```

6. 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).

6.1. 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.

6.2. 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">
```

7. 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.

7.1. 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
23	Incorrect Schema Version	Return submitted with the incorrect schema version
(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>

7.2. 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

7.3. 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, 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
2047	totalDividendCredits cannot be greater than totalDividends	3NR
2048	nrwtOnTotalDividends cannot be greater than totalDividends	3NR

Standard codes	Standard message	minorFormType
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 allowable PIE income total tax credits	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
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

Standard codes	Standard message	minorFormType
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
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

Standard codes	Standard message	minorFormType
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
2202	jurisdiction and jurisdictionOther cannot both be null	CFC
2203	currency and currencyOther cannot both be null	CFC
2204	employees cannot be 0 when australainCFC or activeCFC are true	CFC
2205	earnings cannot be 0 when australainCFC or activeCFC are true	CFC

Standard codes	Standard message	minorFormType
2206	totalAssetsLessFinancialAssets cannot be 0 when australianCFC 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
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

Standard codes	Standard message	minorFormType
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
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

Standard codes	Standard message	minorFormType
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
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
2371	overseasIncome contains duplicate incomeType and taxJurisdiction	1261
2372	beneficiaryIrdNumber and/or settlorIrdNumber is the same as trust IRD number	6B, 6S
2373	beneficiaryIrdNumber and/or settlorIrdNumber is a duplicate	6B, 6S

8. 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
BPACC	Backdated ACC lumpsum payment	Backdated lumpsum payment from Accident Compensation Corporation
BPATC	Backdated ACC attendant care lumpsum payment	Backdated attendant care lumpsum payment from Accident Compensation Corporation
BPBEN	Backdated lumpsum work and income benefit	Backdated lumpsum payment from work and income
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

Income Type	Definition	Description
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
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
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

Income Type	Definition	Description
		trademark or other similar property of right
SALWAGE	Salary and wages	Income from salary/wages
SHARIM	Shareholder-AIM tax credit	Shareholder-AIM tax credit
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

9. 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

10. 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

11. 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/FIF	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.

12. Change log

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

Date of change	Document section	Description
01/12/2023		April 2024 changes as detailed under 'Summary of Changes' section and yellow highlights throughout the document.
	3.4.2, 3.4.3	Removed details of supported certificate and ciphers from this document and replaced with the link to latest Identity and Access services build pack for the most current details
21/08/2023	7.3	Updated standard message for error code: 2053 pieIncome totalTaxCredits cannot be greater than taxOnTaxableIncome to pieIncome totalTaxCredits cannot be greater than allowable PIE income total tax credits
07/08/2023	7.3	Removed error code: 2370 overseasIncome grossAmount and taxCredit cannot be nil
21/06/2023	4.1.4 4.1.5 11 Appendix	Relabel CFC to CFC/FIF Corrected link caption to from 3.1.4 to 4.1.4
10/03/2023		Document finalised for external release
10/01/2023	7.3	Removed error code: 2365. It's no longer applicable as the income type will be validated against the schema instead of an error code.
09/01/2023	10	New table showing the Overseas Income Types
15/12/2022	4.1.4.1 4.1.4.3 4.1.4.8 4.1.4.10 4.1.4.11	Updated the description for the overpaymentProvisionalTax field. "Overpayment of provisional tax to be refunded. This field is not applicable for 2023 and onwards."
30/11/2022		April 2023 changes as detailed in 'Summary of Changes' section and yellow highlights throughout the document.
04/10/2022		Removed error code 2002 totalPAYEdeducted cannot be less than ACC earner's levy.
23/08/2022	7	Income Types table has been revised with the removal of the following types: <ul style="list-style-type: none"> • ACCEMP - ACC payments from Employer • BUSINC • CC • CCC

Date of change	Document section	Description
		<ul style="list-style-type: none"> • 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 • RETIREDIS • RETIREPIE • RNTINC • RTNEXP • RWT • RETSAV • RLTCRD • RLTPNL • SLFINC • TRSTDIS • TRSTE • TXEXMP • TXEXOP • VCHR

Date of change	Document section	Description
		Added missing Income Types: <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