Inland Revenue

Build pack: Return Service—Income Tax TY-2020

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SUMMARY OF ANNUAL CHANGES

2019—2020

The following key changes have been made to the Income Tax Return Service build pack to accommodate annual changes for 2020:

- 'Shareholder AIM tax paid' will be returned from a 'Prepop' request when applicable.

- Non-resident foreign sourced income is no longer applicable for tax year 2020 and onward. An error message will be returned if it is inadvertently submitted via gateway services. It has been **REMOVED** from form IR215.

- The following fields have been **ADDED** to a number of IR forms for 2020 returns:

Field	IR forms
Shareholder AIM tax paid	IR3, IR4S
Residential income indicator	IR3, IR3NR, IR4, IR6, IR7, IR8, IR9
Total residential income	IR3, IR3NR, IR4, IR6, IR7, IR7L/IR7P, IR8, IR9
Residential rental deductions	IR3, IR3NR, IR4, IR6, IR7, IR7L/IR7P, IR8, IR9
Excess residential rental deductions brought forward	IR3, IR3NR, IR4, IR6, IR8, IR9
Residential rental deductions claimed this year	IR3, IR3NR, IR4, IR6, IR8, IR9
Net residential income	IR3, IR3NR, IR4, IR6, IR8, IR9
Excess residential rental deductions carried forward	IR3, IR3NR, IR4, IR6, IR8, IR9
Current year R&D non-refundable tax incentive credits to use or carry forward	IR3, IR3NR, IR4, IR6, IR8, IR9, IR44
R&D tax incentive credits to be refunded	IR4
Profit/loss from sale of property	IR8, IR9, IR44

- The following schemas have also changed for 2020:
  - ReturnIR3.v1.xsd
  - ReturnIR3NR.v1.xsd
  - ReturnIR4.v1.xsd
  - ReturnIR6.v1.xsd
  - ReturnIR7.v1.xsd
  - ReturnIR8.v1.xsd
  - ReturnIR9.v1.xsd
  - ReturnIR44.v1.xsd
  - IncomeReturnCommon.v1.xsd

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1 Overview

1.1 This solution

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

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

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

1.2 Intended audience

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

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

1.3 Related services

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

1.3.1 Identity and Access Services (required)

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

1.3.2 Intermediation Service (recommended)

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

1.4 Prerequisites

Party	Requirement	Description
Service provider	Acquire a X.509 certificate from a certificate authority for the Test and Production environments	This is required when using mutual TLS with cloud-based service providers. Note that the same certificate cannot be used for the Test and Production environments.

1.4.1 Mutual Transport Layer Security and certificates

Mutual Transport Layer Security (TLS) is implemented for the Income Tax Return Service. This requires the use of a publicly-issued X509 certificate from one of the trusted certificate authorities. Inland Revenue does not issue certificates to external vendors for web service security implementations.

Inland Revenue has the following minimum requirements for accepting public X509 keys:

1. Minimum Key Length: 2048
2. Signature Algorithm: SHA256[RSA]
3. Self-signed certificates are not accepted
4. Certificates issued by a private/internal certificate authority are not accepted.

In general, shorter-lived certificates offer a better security posture since the impact of key compromise is less severe but there is no minimum requirement for certificate expiry periods.

Below is a list for examples of certificate authority providers with no recommendations or rankings incorporated. It is recommended that a business researches which certificate authority meets their requirements.

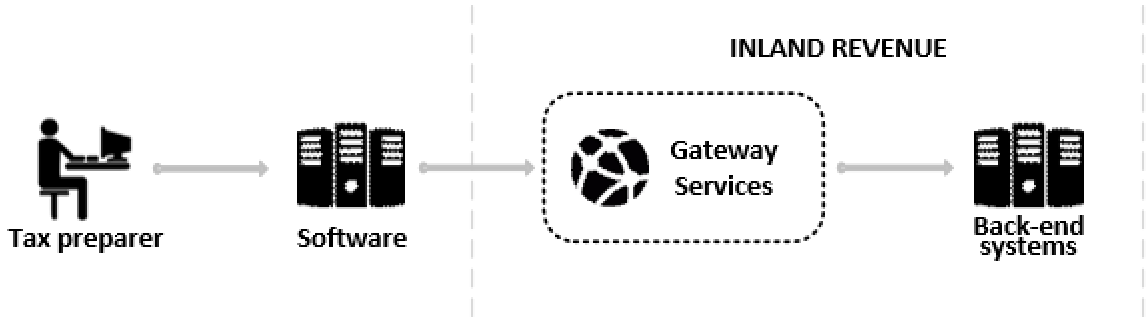
- Comodo
- GeoTrust
- DigiCert
- GlobalSign
- Symantec
- Thawte
- IdenTrust
- Entrust
- Network Solutions
- RapidSSL
- Entrust Datacard
- GoDaddy.

2 Solution design

2.1 Architecture

Inland Revenue is offering a suite of web services in order to facilitate interactions via software packages. The Gateway Services suite will be used by approved software providers to facilitate everything from registration activities, filing returns, making payments and other service offerings in order to allow customers to interact with Inland Revenue.

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



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

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

2.2 Service scope

The Income Tax Return Service supports the following operations:

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

2.3 Messaging

All SOAP messages require a SOAP header containing an **Action:** parameter and a SOAP body containing a structured XML payload. Please refer to the WSDL for the correct soapAction.

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

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

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

Example SOAP request structure

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

Example SOAP response structure

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

2.4 Security

Gateway Services requests are access-controlled using an OAuth token that identifies the user making the request. Users will authenticate using their Inland Revenue myIR credentials. For instructions on how to acquire an OAuth token, review the Identity and Access Services build pack.

Authorisation for using the Gateway Services is defined in the permissions set in myIR. Permissions will reflect those granted in myIR. For example, if a 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 Gateway Services use an HTTPS transport layer, with HTTP1.1 transport protocol supported.

The Gateway Services also use the SOAP version 1.2 protocol.

The SOAP service contract is published using WSDL version 1.1.

Regarding transport layer security (TLS), note that while TLS1.3 is now an industry standard, it is not yet widely adopted, as doing so requires upgrades to perimeter security devices and software. Inland Revenue will upgrade to TLS1.3 once it is adopted widely enough, and where practical, external software partners should also anticipate upgrading to this version. TLS1.0 and TLS1.1 are not supported by myIR or Gateway Services.

Inland Revenue requires the following ciphers and key strengths to be used:

Encryption:	Advanced Encryption Standard (AES)	FIPS 197	256-bit key
Hashing:	Secure Hash Algorithm (SHA-2)	FIPS 180-3	SHA-256

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There will be two end points, which are summarised in the bullet points and table below:

1. There is an end point to which service providers' centralised **cloud** locations can connect. This will involve mutual TLS certificates that need to be exchanged during the onboarding phase. On the cloud end point, Inland Revenue has controls to shield service providers from issues caused by heavy usage by other providers.

2. For service providers connecting from **desktops,** there is a separate end point that does not use mutual TLS. For this service, certificates do not need to be exchanged during onboarding. 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	• This is the default end point to connect software providers to the Gateway Services	• Additional end point provided to facilitate connecting from desktops which may have high volumes of sources addresses, transient DHCP addresses, not realistically associated with client-side TLS certificates, not individually onboarded to setup certificate trust
Client application type	• Cloud applications	• Desktop/native applications • For connecting from multiple decentralised clients
Constraints	• Only for source locations with client-side TLS certificates • On the cloud end point Inland Revenue has controls to shield software providers from issues caused by heavy usage from other providers	• 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

	End point for cloud-based connections	End point for desktop connections
Mutual TLS	• Inland Revenue explicitly trusts the certificate the software provider uses as client for Mutual TLS connections and uses it to identify the software provider in conjunction with the web service identification below	• Server-side certificates only
Minimum TLS version	• 1.2	• 1.0(+)
URL	• Contains …/gateway/..	• Contains …/gateway2/..
Port	• 4046	• 443 (Default https port)
Web service consumer identification	• To be identified in web service calls—each cloud application will be given client_id/client_secret credentials during onboarding to allow it to call this end point	• Desktop clients will be given different client_id/client_secret credentials to cloud application clients
Firewalling in production	• No IP address restrictions • Access limited by certificate enrolment	• No IP address restrictions
Firewalling in non-production environments	• No IP address restrictions • Access limited by certificate enrolment	• Firewalled—IP whitelisting required

Delegated permissions: The services will allow one to retrieve all of the data for a customer that the calling user (as represented by the OAuth token) has access to. There may be additional accounts this identity does not have access to, those will not be mentioned. If an account or data in it is targeted by the request parameters but the user does not have permission an error will be returned. This access will depend on delegation permissions set up in myIR.

For updates to versions of the SOAP architecture including the communication standards, security and service end points, please follow the links provided in section 5.

3 Income Tax operations

The schemas and WSDLs listed here are subject to change.
For the authoritative definitions, please visit
www.ird.govt.nz/digital-service-providers/services-catalogue

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

This section contains schema aliases:

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

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

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

The response structure for all File requests will have the **gatewayId** field populated. The gatewayId is a unique identifier passed back in the responseBody, assuming the response code for the request is zero (refer to section 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	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. Format Examples: • IRD: 123456789 • ACCIRD: 123456789 • ACC: 123456789INC001
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.

3.1 File

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

Base structure:

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

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

3.1.1 File header

<**FileHeader**> structure:

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

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

Proper uses:

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

Example scenario:

- Attempting to submit an IR3 Return for the 2019 period.

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

3.1.2 File body

<**FileBody**> structure:

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

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

3.1.3 Standard fields

<**StandardFields**> structure:

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

Field	Requirement	Description
isNilReturn	Optional	This notes that the return is nil. This field will be overridden if it does not match content of the submission.
isFinalReturn	Optional	This field notes that the account is ready to be closed after this filing period
isAmended	Required	This allows for a return to be filed as an amendment. **NOTE:** If isAmended=true then amendReason and amendDetails are required. Otherwise empty values are required in the amendReason and amendDetails fields.
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	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. The following are valid account types to which credit can be transferred: INC, AIL, AIP, CRS, DWT, FAM, FBT, GMD, GSD, GST, IPE, IPS, NRT, PIE, PRS, REB, RLT, RSP, RWT, SBC, SLS. **NOTE:** If the credit transfer request is for an SBC account, provide the financial year related to the SBC loan under 'transferFilingPeriod'. Web logons with 'File' or 'File and pay' will be permitted to complete the creditTransferRequest. Note, this differs from myIR security functionality.

Proper uses:

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

Example scenario:

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

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

3.1.4 Form fields

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

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

NOTE: The years supported for each minorFormType are listed in the appendix.

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

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

3.1.4.1 IR3


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1332183040</r:submissionKey>
  <r:ir215Attached>false</r:ir215Attached>
  <r:totalFTCFromWINZ>0.00</r:totalFTCFromWINZ>
  <r:totalPAYEDeducted>0.00</r:totalPAYEDeducted>
  <r:totalGrossIncome>0.00</r:totalGrossIncome>
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  <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>
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  <r:netSchedularPayments>0.00</r:netSchedularPayments>
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  <r:maoriAuthorityDistributions>
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    <ic:totalMADistributions>0.00</ic:totalMADistributions>
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  </r:partnershipIncome>
  <r:ltcIncome>
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    <ic:totalIncome>0.00</ic:totalIncome>
  </r:ltcIncome>
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```

```xml
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    <r:saleOfProperty>0.00</r:saleOfProperty>
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    <r:imputationBroughtForward>0.00</r:imputationBroughtForward>
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      <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
    </r:researchAndDevelopment>
    <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>
  </rc:formFields>
```


Field	Requirement	Description
submissionKey	Optional	An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments.
ir215Attached	Optional	IR215 attached
totalFTCFromWINZ	Optional	Total family tax credit from work and income
totalPAYEDeducted	Optional	Total PAYE deducted
totalGrossIncome	Optional	Total gross income

Field	Requirement	Description
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
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

Field	Requirement	Description
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	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
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
ltcAdjustedIncome	Optional	Adjusted LTC income
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

Field	Requirement	Description
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.
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.
residentialRentalIncome ➢ **excessDeductionsCarriedForward**	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2020.
netRentalIncome	Optional	Net rental income
selfEmployedIncome	Optional	Self-employed net income
otherIncome	Optional	Total other net income

Field	Requirement	Description
rlwtCredit	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017
saleOfProperty	Optional	Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019.
otherExpenses	Optional	Total expenses claimed
lossesBroughtForward	Optional	Amount brought forward
lossesClaimedThisYear	Optional	Amount claimed this year
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 ➢ **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

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

Inland Revenue
Te Tari Taake

3.1.4.2 CALC


```
<rc:formFields xsi:type="r:FormFieldsType">
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  <r:totalIncomeNotLiableForACCLevy>0</r:totalIncomeNotLiableForACCLevy>
  <r:totalTCPDs>0</r:totalTCPDs>
  <r:totalExtinguishedTCPDs>0</r:totalExtinguishedTCPDs>
  <r:payeDeductedOnESSIncome>0</r:payeDeductedOnESSIncome>
  <r:totalESSIncome>0</r:totalESSIncome>
  <r:taxDeductedFromACCPayment>0</r:taxDeductedFromACCPayment>
  <r:grossACCPayments>0</r:grossACCPayments>
  <r:paymentsPassedToCaregiverAtRate1>0</r:paymentsPassedToCaregiverAtRate1>
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  <r:taxDeductedFromSchedularPayments>0</r:taxDeductedFromSchedularPayments>
  <r:grossSchedularPayments>0</r:grossSchedularPayments>
  <r:schedularExpenses>0</r:schedularExpenses>
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  <r:dividendIncome>
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    <ic:totalRWTCredits>0</ic:totalRWTCredits>
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  </r:dividendIncome>
  <r:dividendsAsInterestIncome>
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    <ic:totalRWTCredits>0</ic:totalRWTCredits>
    <ic:totalGrossDividends>0</ic:totalGrossDividends>
  </r:dividendsAsInterestIncome>
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  </r:pieIncome>
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  <r:partYearReturnIndicator>false</r:partYearReturnIndicator>
</rc:formFields>
```

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

Field	Requirement	Description
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

Field	Requirement	Description
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
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

Field	Requirement	Description
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 ➢ **taxOnTaxableIncome**	Not accepted on file	Tax on taxable income
calculatedFields ➢ **residualIncomeTax**	Not accepted on file	Residual income tax

3.1.4.3 IR3NR


```
<rc:formFields xsi:type=”r:FormFieldsType”>
    <r:submissionKey>1534435328</r:submissionKey>
    <r:nzSuperIndicator>false</r:nzSuperIndicator>
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    <r:nrwtOnTotalInterest>45.00</r:nrwtOnTotalInterest>
    <r:totalDividendCredits>654.00</r:totalDividendCredits>
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    <r:nrwtOnTotalRoyalties>65.00</r:nrwtOnTotalRoyalties>
    <r:totalTaxCredits>1658.00</r:totalTaxCredits>
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    </r:nzIncomeWithTaxDeducted>
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        <ic:totalMADistributions>0.00</ic:totalMADistributions>
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    <r:estateTrustIncome>
```

```
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      <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
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   <r:otherExpenses>0.00</r:otherExpenses>
   <r:lossesBroughtForward>0.00</r:lossesBroughtForward>
   <r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
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   <r:partYearReturnIndicator>false</r:partYearReturnIndicator>
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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.

Field	Requirement	Description
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
estateTrustIncome ➢ **totalTaxCredits**	Optional	Total estate or trust tax credits
estateTrustIncome ➢ **totalIncome**	Optional	Total estate or trust income

Field	Requirement	Description
ltcIncome **➢ totalTaxCredits**	Optional	Total LTC tax credits
ltcIncome **➢ totalIncome**	Optional	Total active LTC income
ltcNonAllowableDeductions	Optional	Non-allowable deduction this year
ltcPriorYearNonAllowableDeductionsClaimed	Optional	Prior year's non-allowable deduction claimed this year
ltcAdjustedIncome	Optional	Adjusted LTC income
otherCredits	Optional	Total tax credits
residentialRentalIncome **➢ indicator**	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
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.
netRentalIncome	Optional	Net rental income

Field	Requirement	Description
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
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
taxOnTaxableIncome	Optional	Tax on taxable income
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

Field	Requirement	Description
earlyPaymentDiscountEligibility	Optional	If entitled to claim an early payment discount for this period
overpaymentProvisionalTax	Optional	Provisional tax overpayment to be refunded
provisionalTax ➢ **provisionalTaxOption**	Optional	Provisional option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
provisionalTax ➢ **provisionalTaxPayable**	Optional	Provisional tax payable
provisionalTax ➢ **provisionalTaxStartDate**	Optional	Provisional tax start date
partYearReturnIndicator	Optional	Indicates part-year return
partYearReason	Optional	Part-year situation List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN Anything other than these values will not be processed.
partYearStartDate	Optional	Start date of the return
partYearEndDate	Optional	End date of the return
dateLeftNZ	Optional	Date the customer left New Zealand
timePlannedToBeAway	Optional	Time planned to be away from New Zealand

3.1.4.4 IR4


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>427139072</r:submissionKey>
  <r:nonResidentIndicator>false</r:nonResidentIndicator>
  <r:schedularPayments>
    <ic:withholdingTaxDeducted>0.00</ic:withholdingTaxDeducted>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:schedularPayments>
  <r:interestIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>1333.00</ic:totalIncome>
  </r:interestIncome>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:pieIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>0.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:partnershipEstateTrustIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:partnershipEstateTrustIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <r:overseasIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:overseasIncome>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <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:businessOrRentalIncome>-2000.00</r:businessOrRentalIncome>
  <r:totalGrossPremium>0.00</r:totalGrossPremium>
  <r:totalGrossPremiumPaidToSwitzerland>0.00</r:totalGrossPremiumPaidToSwitzerland>
  <r:totalTaxablePremium>0.00</r:totalTaxablePremium>
  <r:otherIncome>0.00</r:otherIncome>
  <r:rlwtCredit>0.00</r:rlwtCredit>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:donationsMade>0.00</r:donationsMade>
  <r:lossesBroughtForward>0.00</r:lossesBroughtForward>
  <r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
  <r:netLossesToFrom>0.00</r:netLossesToFrom>
  <r:subventionPaymentsToFrom>0.00</r:subventionPaymentsToFrom>
  <r:totalTaxableIncome>-667.00</r:totalTaxableIncome>
```

```
  <r:taxOnTaxableIncome>0.00</r:taxOnTaxableIncome>
  <r:researchAndDevelopment>
    <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
    <ic:refundableCredit>0.00</ic:refundableCredit>
  </r:researchAndDevelopment>
  <r:foreignInvestorTaxCredit>0.00</r:foreignInvestorTaxCredit>
  <r:residualIncomeTax>0.00</r:residualIncomeTax>
  <r:paymentsMadeToNonResidents>false</r:paymentsMadeToNonResidents>
  <r:withholdingTaxDeducted>false</r:withholdingTaxDeducted>
  <r:foreignIncomeDisclosure>false</r:foreignIncomeDisclosure>
  <r:repurchasedRedeemedCancelledShares>0.00</r:repurchasedRedeemedCancelledShares>
  <r:foreignSourcedDividends>false</r:foreignSourcedDividends>
  <r:foreignControlIndicator>false</r:foreignControlIndicator>
  <r:lowestEconomicShareholderInterest>0.00</r:lowestEconomicShareholderInterest>
  <r:shareholder>
      <ic:irdNumber>0.00</ic:irdNumber>
      <ic:remuneration>0.00</ic:remuneration>
      <ic:shareholderAIMTaxPaid>0.00</ic:shareholderAIMTaxPaid>
      <ic:loansFromCompany>0.00</ic:loansFromCompany>
      <ic:currentAccountBalance>0.00</ic:currentAccountBalance>
      <ic:shareholderLossOffsets>0.00</ic:shareholderLossOffsets>
      <ic:subventionPayments>0.00</ic:subventionPayments>
   </r:shareholder>
</rc:formFields>
```


Field	Requirement	Description
submissionKey	Optional	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.
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

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

Field	Requirement	Description
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.
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

Field	Requirement	Description
netLossesToFrom	Optional	Net losses
subventionPaymentsToFrom	Optional	Subvention payments
totalTaxableIncome	Optional	Taxable income or loss to carry forward
taxOnTaxableIncome	Optional	Total tax payable
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

Field	Requirement	Description
lowestEconomicShareholderInterest	Optional	Lowest economic interests of shareholders (%)
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

Inland Revenue
Te Tari Taake

3.1.4.5 IR4J

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

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

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

3.1.4.6 IR6


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>420970496</r:submissionKey>
  <r:estateTrustType>C</r:estateTrustType>
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  </r:interestIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>654.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:partnershipEstateTrustIncome>
    <ic:totalTaxCredits>64.00</ic:totalTaxCredits>
    <ic:totalIncome>165.00</ic:totalIncome>
  </r:partnershipEstateTrustIncome>
  <r:overseasIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>4.00</ic:totalIncome>
  </r:overseasIncome>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:pieIncome>
  <r:ltcIncome>
    <ic:totalTaxCredits>165.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:ltcIncome>
  <r:ltcNonAllowableDeductions>61.00</r:ltcNonAllowableDeductions>
  <r:ltcPriorYearNonAllowableDeductionsClaimed>0.00</r:ltcPriorYearNonAllowableDeductionsClaimed>
  <r:ltcAdjustedIncome>61.00</r:ltcAdjustedIncome>
  <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <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:businessOrRentalIncome>6.00</r:businessOrRentalIncome>
  <r:otherIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:otherIncome>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:rlwtCredit>0.00</r:rlwtCredit>
  <r:totalTaxCredits>2114.00</r:totalTaxCredits>
  <r:beneficiaryIncome>9478.00</r:beneficiaryIncome>
  <r:trusteeIncome>0.00</r:trusteeIncome>
  <r:totalExpensesClaimed>1.00</r:totalExpensesClaimed>
```

```xml
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:totalDistributions>0.00</r:totalDistributions>
<r:totalTaxableDistributions>0.00</r:totalTaxableDistributions>
<r:disclosureRequiredCFCorFIF>false</r:disclosureRequiredCFCorFIF>
<r:totalBeneficiaryTax>0.00</r:totalBeneficiaryTax>
<r:totalTrusteeIncome>0.00</r:totalTrusteeIncome>
<r:taxOnTrusteeIncome>0.00</r:taxOnTrusteeIncome>
<r:trusteeShareOfOverseasTaxPaid>0.00</r:trusteeShareOfOverseasTaxPaid>
<r:trusteeShareOfDivImpCredits>0.00</r:trusteeShareOfDivImpCredits>
<r:researchAndDevelopment>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
</r:researchAndDevelopment>
<r:trusteeShareOfTaxCredits>1652.00</r:trusteeShareOfTaxCredits>
<r:taxOnTrusteeIncomeLessCredits>-1652.00</r:taxOnTrusteeIncomeLessCredits>
<r:residualIncomeTax>-1652.00</r:residualIncomeTax>
<r:beneficiaryDetails>
  <ic:beneficiary>
    <ic:beneficiaryIrdNumber>123123123</ic:beneficiaryIrdNumber>
    <ic:beneficiaryName>Test Name</ic:beneficiaryName>
    <ic:beneficiaryDOB >1969-05-07</ic:beneficiaryDOB >
    <ic:beneficiaryAddress>123 Test Address</ic:beneficiaryAddress>
    <ic:beneficiaryIsNonResident>false</ic:beneficiaryIsNonResident>
    <ic:shareOfInterestIncome>1231.00</ic:shareOfInterestIncome>
    <ic:shareOfDividendsIncome>23.00</ic:shareOfDividendsIncome>
    <ic:shareOfMADistributionsIncome>2131.00</ic:shareOfMADistributionsIncome>
    <ic:shareOfOverseasIncome>1231.00</ic:shareOfOverseasIncome>
    <ic:shareOfOtherIncome>123.00</ic:shareOfOtherIncome>
    <ic:taxableIncome>4739.00</ic:taxableIncome>
    <ic:taxPaidByTrust>false</ic:taxPaidByTrust>
    <ic:distributionByNonComplyingtrust>0.00</ic:distributionByNonComplyingtrust>
    <ic:taxOnTaxableIncome>0.00</ic:taxOnTaxableIncome>
    <ic:overseasTaxPaid>0.00</ic:overseasTaxPaid>
    <ic:taxLessOverseasTaxPaid>0.00</ic:taxLessOverseasTaxPaid>
    <ic:dividendImputationCredit>0.00</ic:dividendImputationCredit>
    <ic:taxLessDividendImputationCredit>0.00</ic:taxLessDividendImputationCredit>
    <ic:otherPaidTaxCredits>231.00</ic:otherPaidTaxCredits>
    <ic:taxLessOtherPaidTaxCredits>100.00</ic:taxLessOtherPaidTaxCredits>
    <ic:taxOnDistributionByNonComplyingTrust>0.00</ic:taxOnDistributionByNonComplyingTrust>
    <ic:beneficiaryTaxPayable>0.00</ic:beneficiaryTaxPayable>
  </ic:beneficiary>
  <ic:beneficiary>
    <ic:beneficiaryIrdNumber>111111111</ic:beneficiaryIrdNumber>
    <ic:beneficiaryName>Test Name Two</ic:beneficiaryName>
    <ic:beneficiaryDOB>1969-05-07</ic:beneficiaryDOB>
    <ic:beneficiaryAddress>123 Test Address Two</ic:beneficiaryAddress>
    <ic:beneficiaryIsNonResident >false</ic:beneficiaryIsNonResident >
    <ic:shareOfInterestIncome>1231.00</ic:shareOfInterestIncome>
    <ic:shareOfDividendsIncome>23.00</ic:shareOfDividendsIncome>
    <ic:shareOfMADistributionsIncome>2131.00</ic:shareOfMADistributionsIncome>
    <ic:shareOfOverseasIncome>1231.00</ic:shareOfOverseasIncome>
    <ic:shareOfOtherIncome>123.00</ic:shareOfOtherIncome>
    <ic:taxableIncome>4739.00</ic:taxableIncome>
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    <ic:distributionByNonComplyingtrust>0.00</ic:distributionByNonComplyingtrust>
    <ic:taxOnTaxableIncome>0.00</ic:taxOnTaxableIncome>
    <ic:overseasTaxPaid>0.00</ic:overseasTaxPaid>
    <ic:taxLessOverseasTaxPaid>0.00</ic:taxLessOverseasTaxPaid>
```

```
      &lt;ic:dividendImputationCredit&gt;0.00&lt;/ic:dividendImputationCredit&gt;
      &lt;ic:taxLessDividendImputationCredit&gt;0.00&lt;/ic:taxLessDividendImputationCredit&gt;
      &lt;ic:otherPaidTaxCredits&gt;231.00&lt;/ic:otherPaidTaxCredits&gt;
      &lt;ic:taxLessOtherPaidTaxCredits&gt;0.00&lt;/ic:taxLessOtherPaidTaxCredits&gt;
      &lt;ic:taxOnDistributionByNonComplyingTrust&gt;0.00&lt;/ic:taxOnDistributionByNonComplyingTrust&gt;
      &lt;ic:beneficiaryTaxPayable&gt;0.00&lt;/ic:beneficiaryTaxPayable&gt;
    &lt;/ic:beneficiary&gt;
  &lt;/r:beneficiaryDetails&gt;
&lt;/rc:formFields&gt;
```

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

Field	Requirement	Description
overseasIncome ➢ **totalTaxPaid**	Optional	Total overseas tax paid
overseasIncome ➢ **totalIncome**	Optional	Total overseas income
pieIncome ➢ **totalTaxCredits**	Optional	General PIE tax credits. NOTE: This field is not used for filing periods before 2019.
pieIncome ➢ **totalIncome**	Optional	Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019.
ltcIncome ➢ **totalTaxCredits**	Optional	Total LTC tax credits
ltcIncome ➢ **totalIncome**	Optional	Total active LTC income
ltcNonAllowableDeductions	Optional	Non-allowable deductions this year
ltcPriorYearNonAllowableDeductionsClaimed	Optional	Prior years' non-allowable deductions claimed this year
ltcAdjustedIncome	Optional	Adjusted LTC income
residentialRentalIncome ➢ **indicator**	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
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.

Field	Requirement	Description
businessOrRentalIncome	Optional	Net business or rental income
otherIncome ➢ **totalTaxCredits**	Optional	Total tax credits from other income
otherIncome ➢ **totalIncome**	Optional	Total other income
saleOfProperty	Optional	Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019.
rlwtCredit	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
totalTaxCredits	Optional	Total tax credits
beneficiaryIncome	Optional	Beneficiary income
trusteeIncome	Optional	Trustee income
totalExpensesClaimed	Optional	Total expenses claimed
lossesBroughtForward	Optional	Net loss amount brought forward
lossesClaimedThisYear	Optional	Net loss amount claimed this year
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	Trustee income
taxOnTrusteeIncome	Optional	Total tax payable
trusteeShareOfOverseasTaxPaid	Optional	Trustee’s share of overseas tax paid
trusteeShareOfDivImpCredits	Optional	Trustee’s share of dividend imputation credits
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.

Field	Requirement	Description
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**	Optional	Beneficiary's IRD number. If unknown, use 000-000-000.
beneficiary ➢ **beneficiaryName**	Optional	Beneficiary's full name
beneficiary ➢ **beneficiaryDOB**	Optional	Beneficiary's date of birth
beneficiary ➢ **beneficiaryAddress**	Optional	Beneficiary's full address
beneficiary ➢ **beneficiaryIsNonResident**	Optional	Non-resident beneficiary
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

Field	Requirement	Description
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

3.1.4.7 IR7

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>729128960</r:submissionKey>
  <r:schedularPayments>
    <ic:withholdingTaxDeducted>23123.00</ic:withholdingTaxDeducted>
    <ic:totalIncome>232.00</ic:totalIncome>
  </r:schedularPayments>
  <r:interestIncome>
    <ic:totalTaxPaid>9.00</ic:totalTaxPaid>
    <ic:totalIncome>23.00</ic:totalIncome>
  </r:interestIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>0.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
  <r:partnershipIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>321.00</ic:totalIncome>
  </r:partnershipIncome>
  <r:ltcIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:ltcIncome>
```

```
  <r:ltcNonAllowableDeductions>0.00</r:ltcNonAllowableDeductions>
  <r:ltcPriorYearNonAllowableDeductionsClaimed>0.00</r:ltcPriorYearNonAllowableDeductionsClaimed>
  <r:ltcAdjustedIncome>0.00</r:ltcAdjustedIncome>
  <r:overseasIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
    <ic:totalIncome>4.00</ic:totalIncome>
  </r:overseasIncome>
    <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <ic:totalIncome>0.00</ic:totalIncome>
    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    </r:residentialRentalIncome>
  <r:pieIncome>
    <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>123123123</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
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

Field	Requirement	Description
overseasIncome **➢ totalIncome**	Optional	Total overseas income
residentialRentalIncome **➢ indicator**	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
residentialRentalIncome **➢ 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.
pieIncome **➢ totalTaxCredits**	Optional	General PIE tax credits. NOTE: This field is not used for filing periods before 2019.
pieIncome **➢ totalIncome**	Optional	Attributed PIE income/loss. NOTE: This field is not used for filing periods before 2019.
businessIncome	Optional	Net income from business activities
netRentalIncome	Optional	Net income from rental activities
otherIncome	Optional	Total other income
rlwtCredit	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017
saleOfProperty	Optional	Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019.
totalIncome	Optional	Total income
totalExpenses	Optional	Total expenses
totalIncomeLossAfterExpenses	Optional	Total income/loss after expenses
extinguishedLosses	Optional	Extinguished losses
priorYearsDeductions	Optional	Prior years' deductions for extinguished losses
deductionsClaimedThisYear	Optional	Deductions for extinguished losses claimed this year

Field	Requirement	Description
lookThrough	Optional	For a look-through company (IR7L)
partnership	Optional	For a partnership (IR7P)
incomeAttribution ➢ **name**	Optional	Name
incomeAttribution ➢ **irdNumber**	Required	IRD number of partner or LTC owner. If unknown, use 000-000-000.
incomeAttribution ➢ **shareOfInterestIncome**	Optional	Interest
incomeAttribution ➢ **shareOfDividendIncome**	Optional	Dividends
incomeAttribution ➢ **shareOfMADistributions**	Optional	Māori authority distributions
incomeAttribution ➢ **shareOfOverseasIncome**	Optional	Overseas income
incomeAttribution ➢ **shareOfResidentialRentalIncome**	Optional	Share of Residential Income
incomeAttribution ➢ **shareOfRentalIncome**	Optional	Rental income
incomeAttribution ➢ **shareOfPassiveIncome**	Optional	Other passive income
incomeAttribution ➢ **shareOfOtherIncome**	Optional	All other income
incomeAttribution ➢ **totalIncome**	Optional	Total income
incomeAttribution ➢ **deductionForExtinguishedLoss**	Optional	Deduction for extinguished losses
incomeAttribution ➢ **shareOfResidentialRentalDeductions**	Optional	Share of residential rental deductions
incomeAttribution ➢ **shareOfOverseasTaxPaid**	Optional	Overseas tax paid
incomeAttribution ➢ **shareOfImputationCredits**	Optional	Imputation credits
incomeAttribution ➢ **shareOfOtherTaxCredits**	Optional	Other tax credits

Field	Requirement	Description
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

3.1.4.8 IR8


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>371179520</r:submissionKey>
    <r:residentialRentalIncome>
    <ic:indicator></ic:indicator>
    <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: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: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:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  </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 ➢ **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.

Field	Requirement	Description
saleOfProperty	Optional	Profit/loss from sale of property NOTE: This field is not used for filing periods before 2020.
grossInterest	Optional	Gross interest
grossDividends	Optional	Gross dividends
maoriAuthorityDistributions	Optional	Māori authority distributions
netRentalIncome	Optional	Net rental income
netTradingIncome	Optional	Net income from trading activities
otherIncome	Optional	Other income
adjustmentsOutsideFinancialAccounts	Optional	Adjustments outside the financial accounts
donationDeductions	Optional	Donation deductions
lossesBroughtForward	Optional	Losses brought forward
totalTaxableIncome	Optional	Taxable income
taxOnTaxableIncome	Optional	Total tax payable
overseasTaxPaid	Optional	Overseas tax paid
dividendImputationCredits	Optional	Imputation credits received
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
provisionalTax ➢ **provisionalTaxOption**	Optional	Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
provisionalTax ➢ **provisionalTaxPayable**	Optional	Provisional tax payable
provisionalTax ➢ **provisionalTaxStartDate**	Optional	Start date of taxable activity
disclosureOfForeignInterestRequired	Optional	CFC or FIF income calculated—disclosure required

3.1.4.9 IR8J


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


Field	Requirement	Description
submissionKey	Optional	An Inland Revenue-generated number for uniquely identifying a return. Inland Revenue will return the submission key in every successful response. This field can be used for amendments.
openingBalance	Optional	Opening balance at 1 April
incomeTaxPaid	Optional	Income tax paid for 2005 and subsequent years
totalFDPPaid	Optional	FDP made

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

3.1.4.10 IR9

```xml
<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: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: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: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:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  </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

Field	Requirement	Description
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 ➢ **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.
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)

Field	Requirement	Description
incomeTaxDeductionForNonProfit	Optional	Income tax deduction for non-profit bodies
donationsDeduction	Optional	Donations deduction
netIncome	Optional	Net income
lossesBroughtForward	Optional	Net losses brought forward
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 ➢ **nonrefundableCredit**	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
researchAndDevelopment ➢ **refundableCredit**	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
totalRWTWithheld	Optional	RWT withheld
rlwtCredit	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
otherTaxCredits	Optional	Other tax credits
residualIncomeTax	Optional	Residual income tax
overpaymentProvisionalTax	Optional	Overpayment of provisional tax
provisionalTax ➢ **provisionalTaxOption**	Optional	Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
provisionalTax ➢ **provisionalTaxPayable**	Optional	Provisional tax payable
provisionalTax ➢ **provisionalTaxStartDate**	Optional	Start date of taxable activity

3.1.4.11 IR44


```xml
<rc:formFields xsi:type="r:FormFieldsType">
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  <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>123123123</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>
    <ic:deduction>
      <ic:name>Test Name 2</ic:name>
      <ic:irdNumber>123123123</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: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:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  </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.
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 *from* other schemes—name
deduction ➢ **irdNumber**	Optional	Deductions transferred *from* other schemes—IRD number
deduction ➢ **amount**	Optional	Deductions transferred *from* 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

Field	Requirement	Description
deduction ➢ **name**	Optional	Deductions transferred *to* another scheme—name
deduction ➢ **irdNumber**	Optional	Deductions transferred *to* another scheme—IRD number
deduction ➢ **amount**	Optional	Deductions transferred *to* 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
totalTaxableIncome	Optional	Taxable income
taxOnTaxableIncome	Optional	Tax payable on taxable income
trustee fullName	Optional	Trustee's name
trustee irdNumber	Optional	Trustee's IRD number
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

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

3.1.4.12 IR1215

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


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

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

3.1.4.13 IR44E

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

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

3.1.4.14 IR3F


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

```xml
      <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>
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  <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

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3.1.4.15 IR3B


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


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

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

3.1.4.16 IR3R


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1532960768</r:submissionKey>
  <r:totalRents>700000.00</r:totalRents>
  <r:otherIncomeDescription>Example</r:otherIncomeDescription>
  <r:otherIncomeAmount>1000.00</r:otherIncomeAmount>
  <r:gainLossOnDisposal>200.00</r:gainLossOnDisposal>
  <r:totalIncome>701200.00</r:totalIncome>
  <r:ratesAmount>0.00</r:ratesAmount>
  <r:insuranceAmount>0.00</r:insuranceAmount>
  <r:interestAmount>0.00</r:interestAmount>
  <r: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>
</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

Field	Requirement	Description
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
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
diminishingValueRate	Optional	Diminishing value method—rate (%)
diminishingValueClaimed	Optional	Diminishing value method—depreciation claimed
diminishingValueClosing	Optional	Diminishing value method—closing adjusted tax

Field	Requirement	Description
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 or SL)
depreciation ➢ **claimed**	Optional	Depreciation claimed
depreciation ➢ **closing**	Optional	Closing adjusted tax value

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3.1.4.17 IR3K


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


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

3.1.4.18 IR10


```xml
<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

Field	Requirement	Description
repairsAndMaintenance	Optional	Repairs and maintenance
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)

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

3.1.4.19 IR215


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>45134645</r:submissionKey>
  <r:childIncomeDetails>
    <r:childIncome>
      <r:childName>Child Name 1</r:childName>
      <r:sharedCareIndicator>false</r:sharedCareIndicator>
      <r:childIrdNumber>123123123</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>111111111</r:childIrdNumber>
      <r:passiveIncome>0</r:passiveIncome>
    </r:childIncome>
  </r:childIncomeDetails>
  <r:partnersName>Partner Name</r:partnersName>
  <r:partnersIrdNumber>123123123</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
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
attributedIncomeMajorShareholderCC ➤ **netIncomeForCompanyIncomeYear**	Optional	Company's net total income for company's income year

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

3.1.4.20 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

Field	Requirement	Description
foreignNRWT	Optional	Foreign non-resident withholding tax
taxPaidByTrustees	Optional	Tax paid by trustees

3.1.4.21 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

Field	Requirement	Description
balanceAt1April	Optional	Balance of the BETA at 1 April of the tax year
year1April	Required	Year of the BETA beginning 1 April
balanceAt31March	Optional	Balance of the BETA as 31 March of the tax year
year31March	Required	Year of the BETA ending 31 March

3.1.4.22 IR833


```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:brightLine>true</r:brightLine>
  <r:propertyTitle>TestTitle</r:propertyTitle>
  <r:propertyAddress1>123 Test Street</r:propertyAddress1>
  <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
propertyAddress1	Optional	Property address line 1
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

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

3.1.4.23 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	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.

Controlled Foreign Company Disclosures

Field	Requirement	Description
cfcName	Required	Name of the controlled foreign company
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 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.

Field	Requirement	Description
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 *
incomeInterest	Optional	Income interest NOTE: Ignored for australianCFC=true
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 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
sectionEX35AustralianExemption	Optional	Section EX35 Australian exemption
activeBusinessTest	Optional	Active business test NOTE: Ignored if sectionEX35AustralianExemption=true
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

3.1.5 Attachment forms

<**attachmentForms**> structure:

```
<r:fileRequest namespaces…>
      <rc:fileHeader>…</rc:fileHeader>
      <rc:fileBody>
         <rc:standardFields>…</rc:standardFields>
         <rc:formFields xsi:type="r:FormFieldsType">
                  <…tax specific fields…>
                  <r:attachmentForms>
                     <ic:attachment>
                        <ic:formType>833</ic:formType>
                        <ic:formFields xsi:type="r833:FormFieldsType"
         xmlns:r833="urn:www.ird.govt.nz/GWS:types/ReturnIR833.v1">
                           <r833:brightLine>false</r833:brightLine>
                           <r833:propertyTitle>Test Title Name</r833:propertyTitle>
                           <r833:propertyAddress1>123 Test Address</r833:propertyAddress1>
                           <r833: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 that contains the details for each attachement. Repeatable for every attachment.
formType	Required	minorFormType of the attachment that is being submitted
formFields	Required	formFields of the attachment that is being submitted. These are the same formFields that are outlined in the sections above for the attachment that is being submitted.

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

3.1.6 Amendments

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

3.2 Prepop

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

<**retrieveFormInfoRequest**> structure:

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

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

3.2.1 *Non-Individual response*

<**prepopResponse**> structure:

```
<responseBody type="ic:PrepopResponseBodyType"
xmlns:ic="urn:www.ird.govt.nz/GWS:types/IncomeReturnCommon.v1">
 <ic:nonIndividual>
          <ic:periodBegin>01-Apr-2019</ic:periodBegin>
          <ic:periodEnd>31-Mar-2020</ic:periodEnd>
          <ic:filingFrequency type="ITN03C">Annual - Companies</ic:filingFrequency>
          <ic:balanceDate>31-Mar-2019</ic:balanceDate>
          <ic:formExpected>4 ,4J</ic:formExpected>
          <ic:transitionalYear>false</ic:transitionalYear>
          <ic:periodLossCarryBack>false</ic:periodLossCarryBack>
          <ic:incomeProfile>
             <ic:income>
                      <ic:incomeSource>Cool Beans Coffee Company</ic:incomeSource>
                      <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
                      <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
                      <ic:amount>8158.68</ic:amount>
                      <ic:deductions>3600.33</ic:deductions>
             </ic:income>
             <ic:income>
                      <ic:incomeSource>Cool Beans Coffee Company</ic:incomeSource>
                      <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
                      <ic:amount>8794.33</ic:amount>
                      <ic:deductions>3525.00</ic:deductions>
             </ic:income>
             <ic:income>
                      <ic:incomeSource>Reynolds, Mike</ic:incomeSource>
                      <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
                      <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
                      <ic:amount>1150.00</ic:amount>
                      <ic:deductions>187.50</ic:deductions>
             </ic:income>
             <ic:income>
                      <ic:incomeSource>Gator and Sons</ic:incomeSource>
                      <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
                      <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
                      <ic:amount>450.00</ic:amount>
                      <ic:deductions>37.50</ic:deductions>
             </ic:income>
          </ic:incomeProfile>
 </ic: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

Field	Description
transitionalYear	Whether the period is a transitional year
periodLossCarryBack	Whether the period has a Loss Carry Back indicator
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

3.2.2 Individual response

<**prepopResponse**> structure:


```
<responseBody type="ic:PrepopResponseBodyType"
xmlns:ic="urn:www.ird.govt.nz/GWS:types/IncomeReturnCommon.v1">
 <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:incomeType type="PIE">Certificates (PIE)</ic:incomeType>
            <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
            <ic:amount>2110.00</ic:amount>
            <ic:deductions>23.00</ic:deductions>
          </ic:income>
          <ic:income>
            <ic:incomeSource>ANZ</ic:incomeSource>
            <ic:incomeType type="NZINT">New Zealand interest received</ic:incomeType>
            <ic:sourceIdentifier>externalID</ic:sourceIdentifier>
            <ic:amount>2900.00</ic:amount>
            <ic:deductions>879.00</ic:deductions>
          </ic:income>
 </ic:incomeProfile>
</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
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

Field	Description
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
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

3.3 RetrieveStatus

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

<**retrieveFormInfoRequest**> structure:

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

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

<**retrieveStatusResponse**> structure:

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

NOTE: A list of **additionalInfo** codes is available in the appendix of this build pack.

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

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

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

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

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

3.4 RetrieveReturn

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

<**retrieveFormInfoRequest**> structure:

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

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

<**retrieveReturn**> structure:

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

```xml
<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>
</r:pieIncome>
<r:partnershipIncome>
  <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:partnershipIncome>
<r:ltcIncome>
  <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
  <ic:totalIncome>0.00</ic:totalIncome>
</r:ltcIncome>
<r:ltcNonAllowableDeductions>0.00</r:ltcNonAllowableDeductions>
<r:ltcPriorYearNonAllowableDeductionsClaimed>0.00</r:ltcPriorYearNonAllowableDeductionsClaimed>
<r:ltcAdjustedIncome>0.00</r:ltcAdjustedIncome>
<r:taxCreditSubtotal>0.00</r:taxCreditSubtotal>
<r:totalShareholderEmployeeSalary>0.00</r:totalShareholderEmployeeSalary>
<r:futureShareholderSalary>false</r:futureShareholderSalary>
<r:netRentalIncome>0.00</r:netRentalIncome>
<r:selfEmployedIncome>0.00</r:selfEmployedIncome>
<r:otherIncome>100000.00</r:otherIncome>
<r:rlwtCredit>0.00</r:rlwtCredit>
<r:saleOfProperty>0.00</r:saleOfProperty>
<r:otherExpenses>0.00</r:otherExpenses>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:totalTaxableIncome>100000.00</r:totalTaxableIncome>
<r:eligibleForIETC>false</r:eligibleForIETC>
<r:numberOfQualifyingMonths>0</r:numberOfQualifyingMonths>
<r:amountOfIETCClaimed>0.00</r:amountOfIETCClaimed>
```

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

3.5 RetrieveFilingObligation

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

<**retrieveFilingObligationsRequest**> structure:

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

<**retrieveFilingObligationsResponse**> structure:

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

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

4 Donation Tax Credit operations

The schemas and WSDLs listed here are subject to change.
For the authoritative definitions, please visit
www.ird.govt.nz/digital-service-providers/services-catalogue

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

This section contains schema aliases:

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

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

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

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

IMPORTANT

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

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

4.1 File

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

Base structure:

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

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

4.1.1 File header

<**FileHeader**> structure:

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

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

4.1.2 File body

<**FileBody**> structure:

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

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

4.1.3 Standard fields

<**StandardFields**> structure:

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

Field	Requirement	Description
isNilReturn	Required	Donation Tax Credits do not support nil returns, so this should always be set to false
isAmended	Required	Amendments are not supported for Donation Tax Credits. In the case that receipts have been omitted a new filing submission will be needed.
creditTransferRequest	Optional	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. The following are valid account types to which credit can be transferred: INC, AIL, AIP, CRS, DWT, FAM, FBT, GMD, GSD, GST, IPE, IPS, NRT, PIE, PRS, REB, RLT, RSP, RWT, SBC, SLS. Web logons with ‘File’ or ‘File and pay’ will be permitted to complete the creditTransferRequest. Note, this differs from myIR security functionality.

4.1.4 Form fields

```
<rc:formFields xsi:type="r:FormFieldsType">
    <r:schoolKindergartenDonations>200</r:schoolKindergartenDonations>
    <r:partnerSchoolKindergartenDonations>100</r:schoolKindergartenDonations>
    <r:religiousOrganisationDonations>300</r:religiousOrganisationDonations>
    <r:partnerReligiousOrganisationDonations>100</r:religiousOrganisationDonations>
    <r:doneeOrganisationDonations>400</r:doneeOrganisationDonations>
    <r:partnerDoneeOrganisationDonations>100</r:doneeOrganisationDonations>
    <r:partnerIRD>123123123</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
partnerReligiousOrganisationDonations	Optional	Partner's contribution to the religious organisation donations
doneeOrganisationDonations	Optional	Donee organisation donations
partnerDoneeOrganisationDonations	Optional	Partner's contribution to the donee organisation donations
totalReceiptAmount	Not used	Total receipt amount. This will be populated on retrieveReturn.
taxCreditClaimAmount	Not used	Tax credit claim amount. This will be populated on retrieveReturn.
partnerIRD	Optional	IRD number of the partner with whom receipts are shared

4.2 RetrieveStatus

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

<**retrieveFormInfoRequest**> structure:

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

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

<**retrieveStatusResponse**> structure:

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

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

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

4.3 RetrieveReturn

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

<**retrieveFormInfoRequest**> structure:

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

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

<**retrieveReturn**> structure:

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

5 End points, schemas and WSDLs

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

To access the SDK, do one of the following:

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

5.1 End points

See instructions above for where to find end points for this service.

5.2 Schemas

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

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

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

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

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

5.3 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/?singleWsdl

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

All WSDL messages follow this naming convention:

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

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

6 Responses

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

6.1 Generic gateway response codes

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

Standard codes	Standard message	Description
-1	An unknown error has occurred	This error will be logged by the Gateway Services and evaluated the next business day
0		0 indicates a successful web service call. NOTE: 0 does not display a standard message.
1	Authentication failure	Authentication failure means the token provided is not a valid token
2	Missing authentication token(s)	No oAuth token in HTTP header
3	Unauthorised access	The logon making the call does not have access to make the request on behalf of the client or agency
4	Unauthorised delegation	Access is not permitted for the requester to perform this operation for the submitted identifier. This code will be returned in any of these situations: • 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	This code will be returned for queries on account types not supported in any Gateway Services web services. 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. 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.
20	Unrecognised XML request	The XML submitted is not recognisable and no schema can be determined
21	XML request failed validation	The XML structure did not meet the definition laid out by the schemas published by Inland Revenue
(none)	(non xml)	In some scenarios where the request message does not have a well-formed XML structure or is not valid or does not adhere to the SOAP protocol formats, the framework generates a parsing exception that is not wrapped in XML nor has a response status code.
(none)	(SOAP fault) UnAuthorised	When maximum concurrency has been exceeded by the service provider this SOAP fault will be returned

6.2 Generic returns response codes

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

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

Standard codes	Standard message	Description
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	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. **Pending update to error code message to reflect fact that other tax preparers (such as other representatives and bookkeepers) can use this service.*
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	Submissionkey must be provided on amendment	SubmissionKey must be provided for amendments on form types that are allowed multiple

6.3 Income Tax-specific response codes

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

Standard codes	Standard message	minorFormType
2001	totalPAYEDeducted must be less than totalGrossIncome	3, 3NR, CALC
2002	totalPAYEDeducted cannot be less than ACC earner's levy	3, 3NR, CALC
2003	totalIncomeNotLiableForACCLevy cannot be greater than totalGrossIncome	3, 3NR, CALC
2004	totalExtinguishedTCPDs cannot be greater than totalTCPDs	3, 3NR, CALC
2005	schedularExpenses cannot be greater than 0 if grossSchedularPayments is 0	3, 3NR, CALC
2006	interestIncome totalTaxPaid cannot be greater than interestIncome totalIncome Note: DEPRECATED AS OF NOV. 2020	3, CALC, 4, 6, 7
2007	dividendIncome totalImputationCredits cannot be greater than dividendIncome totalGrossDividends	3, 3NR, CALC
2008	dividendIncome totalRWTCredits cannot be greater than dividendIncome totalGrossDividends	3, 3NR, CALC
2009	maoriAuthorityDistributions totalMACredits cannot be greater than maoriAuthorityDistributions totalMADistributions	3, 3NR
2010	totalTaxPaidByTrustees cannot exceed sum of totalEstateOrTrustIncome and totalTaxableDistributionFromNCTrusts	3
2011	pieIncome totalTaxCredits cannot be greater than taxOnTaxableIncome less amountOfIETCClaimed	3, 3NR, 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, 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

Standard codes	Standard message	minorFormType
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
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
2040	totalRWTDeducted cannot be greater than the sum of grossInterest and grossDividends	8
2041	friendlyNetIncome must be 0 when typeOfClubOrSociety is not F	9

Standard codes	Standard message	minorFormType
2042	imputationBroughtForward must be 0 when incorporatedBody is true	9
2043	totalRWTWithheld cannot be greater than the sum of interest and dividends	9
2044	totalDeductionsToOtherSchemes cannot be 0 if electionRequired is true	44
2045	deductionsTreatedAsCapitalOnDisposal, deductionsTreatedAsRevenueOnDisposal, additionsTreatedAsCapitalOnDisposal, or additionsTreatedAsRevenueOnDisposal must be provided if preApril1988InvestmentsDisposedOf is true	44
2046	totalInterestRWT cannot be greater than totalInterest	3NR
2047	totalDividendCredits cannot be greater than totalDividends	3NR
2048	nrwtOnTotalDividends cannot be greater than totalDividends	3NR
2049	nrwtOnTotalInterest cannot be greater than totalInterest	3NR
2050	nrwtOnTotalInterest cannot be 0 when totalInterestRWT is not 0	3NR
2051	nrwtOnTotalDividends cannot be 0 when totalDividendCredits is not 0	3NR
2052	nzIncomeWithTaxDeducted totalTaxPaid cannot be greater than nzIncomeWithTaxDeducted totalIncome	3NR
2053	pieIncome totalTaxCredits cannot be greater than taxOnTaxableIncome	3NR
2054	nrwtOnTotalRoyalties cannot be 0 when totalWithholdingTaxOnRoyalties is not 0	3NR
2055	totalWithholdingTaxOnRoyalties cannot be greater than totalRoyalties	3NR
2056	nrwtOnTotalRoyalties cannot be greater than totalRoyalties	3NR
2057	Invalid partYearReason	3, 3NR
2058	Invalid provisionalTaxOption	3, 3NR, 4, 6, 8, 9, 44
2059	Category A income cannot be submitted with an IR6	44E
2060	Category B income cannot be submitted with an IR4 without Category A income	44E
2061	partYearReturnIndicator must be true if partYearReason, partYearStartDate or partYearEndDate is set	3, 3NR, CALC

Standard codes	Standard message	minorFormType
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
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

Standard codes	Standard message	minorFormType
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
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

Standard codes	Standard message	minorFormType
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 australianCFC or activeCFC are true	CFC
2205	earnings cannot be 0 when australianCFC or activeCFC are true	CFC
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

Standard codes	Standard message	minorFormType
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
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

7 Appendix: Income types

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

Income Type	Definition	Description
PTRINC	Partnership income	Partnership income
RESNRINT	Reserve scheme interest (non-resident)	Reserve scheme interest
RESNZINT	Reserve schemes interest (resident)	Reserve Scheme interest received
RESPYM	Reserve Scheme Deposit	Deposit made into reserve scheme.
RESRED	Reserve Scheme Redeposit	Redeposit made into reserve scheme.
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	R&D tax credit carry forward	R&D tax credit carry forward
ROYALT	Royalties	Income from the use or right to use a copyright, patent trademark or other similar property of right
SALWAGE	Salary and wages	Income from salary/wages
SHARIM	Shareholder-AIM tax credit	Shareholder-AIM tax credit
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	Net Wage Subsidy Income	Net wage subsidy income received from MSD. NOTE: The amount included shows the net wage subsidy scheme (WSS) payments (payments less repayments) held by Inland Revenue—it does not include RSP.
WT	Schedular payments	Schedular income payments

8 Appendix: Additional info codes (RetrieveStatus)

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

9 Appendix: Minor form types and years supported

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

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

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

10 Glossary

Acronym/term	Definition
ACC	Account ID Accident Compensation Corporation
ACCIRD	Account IRD
API	Application Programming Interface—set of functions and procedures that allow applications to access the data or features of another application, operating system or other service
Authentication	The process that verifies the identity of the party attempting to access Inland Revenue
Authorisation	The process of determining whether a party is entitled to perform the function or access a resource
CFC	Controlled foreign company
DV	Diminishing value method
EMS	Employer monthly schedule
End points	A term used to describe a web service that has been implemented
FDP	Foreign dividend payment (account)
FIF	Foreign investment fund
FIPS	Federal Information Processing Standard—a suite of IT standards from the US Federal Government
Gateway	Inland Revenue's web services gateway
GWS	Gateway Services—the brand name for the suite of web services that Inland Revenue is providing. The Return Service is a Gateway Service.
HTTP, HTTPS	Hyper Text Transmission Protocol (Secure)—the protocol by which web browsers and servers interact with each other. When implemented over TLS1.2 HTTP becomes HTTPS.
IAMS	Identity and Access Management—a logical component that performs authentication and authorisation. Physically it is a set of discrete hardware and software products, plug-ins and protocols. Usually implemented as separate External IAMS (XIAMS) and Internal IAMS.
ICA	Imputation credit account
IETC	Independent tax earner credit
IAS	Identity and Access
INC	Inland Revenue's abbreviation for Income Tax
IP	Internet Protocol—the principal communication protocol in the Internet protocol suite for relaying datagrams across networks
IRD	Inland Revenue Department (ie IRD number)

Acronym/term	Definition
LTC	Look-through company
OAuth	An HTTPS based protocol for authorising access to a resource, currently at version 2
PIE	Portfolio investment entity
Payloads	This refers to the data contained within the messages that are exchanged when a web service is invoked. Messages consist of a header and a payload.
Schemas	An XML schema defines the syntax of an XML document, in particular of a payload. The schema specifies what a valid payload (such as an income tax return) must/can contain, as well as validating the payload.
SHA	Secure Hashing Algorithm. There is a family of them that provide different strengths. SHA-2 is currently favoured over SHA-1, which has been compromised.
SL	Straight line method
SOAP	Simple Object Access Protocol—a set of standards for specifying web services. GWS uses SOAP version 1.2
SSL	Secure Sockets Layer certificates—used to establish an encrypted connection between a browser or user's computer and a service or website
START	Simplified Taxation and Revenue Technology—Inland Revenue's new core tax processing application. It is an implementation of the GenTax product from FAST Enterprises.
Statement of Activity	See Activity Statement
TLS1.2	Transport Layer Security version 1.2—the protocol that is observed between adjacent servers for encrypting the data that they exchange. Prior versions of TLS and all versions of SSL have been compromised and are superseded by TLS1.2.
URL	Universal Resource Locator—also known as a web address
WSDL	Web Service Definition Language—an XML definition of a web service interface
X.509 certificate	An international standard for encoding and describing a digital certificate. In isolation a public key is just a very large number, the X.509 certificate to which it is bound identifies whose key it is, who issued it, when it expires etc. When a counterparty's X.509 digital certificate is received, the recipient takes their public key out of it and store the key in their own key store. The recipient can then use this key to encrypt and sign the messages that they exchange with this counterparty.
XIAMS	External IAMS—an instance of IAMS that authenticates and authorises access by external parties, for example customers, trading partners etc, as opposed to internal parties such as staff

Acronym/term	Definition
XML	Extensible Mark-up Language—a language used to define a set of rules used for encoding documents in a format that can be read by humans and machines
XSD	XML Schema Definition—the current standard schema language for all XML data and documents

11 Change log

This table lists all changes that have been made to this build pack document since version 1.0 was released.

Date of change	Document section	Description
11/05/21	3.1.3 4.1.3	Added RSP to list of valid account types for creditTransferRequest
	7	WAGESUB added to table of income types
	N/A	Common.v2.xsd updated
20/04/21	9	Note added regarding IR3 and IR3NR
	3.1.3	Added SBC account added to creditTransferRequest field Also added note to description of creditTransferRequest regarding SBC accounts: **NOTE:** If the credit transfer request is for an SBC account, provide the financial year related to the SBC loan under 'transferFilingPeriod'.
	3.1.4 9	Form IR1215 added to lists of minor form types
	3.1.4.12	Section for form IR1215 added
	6.3	New error codes added for IR1215: • 2330 • 2331 • 2332 • 2333 • 2334 • 2335 • 2336
03/03/21	6.3	Following error codes removed: • 2025 • 2026 • 2027 • 2028 • 2029 • 2030
17/02/21	3.1.4.7	Description of incomeAttribution > irdNumber updated: • *IRD number of partner or LTC owner. If unknown, use 000-000-000.*
	3.1.4.4	Field added to table: totalTaxCredits XSD file updated: ReturnIR4.v1.xsd
14/01/21	N/A	• Build pack title and file name changed to align with 2021 document naming convention
		• Removed Appendix 8 – 'Income profile types and related forms'. Current list can be requested from Inland Revenue.
	3.1.4.4	Note added to field 'shareholder ➢ irdNumber': *If unknown, use 000-000-000.*

Date of change	Document section	Description
	3.1.4.6	Note added to field 'beneficiary ➢ beneficiaryIrdNumber': *If unknown, use 000-000-000.*
	2.1	Diagram changed from 'tax agent' to 'tax preparer'
	4	'Tax agents' changed to 'tax preparers' in IMPORTANT text box
	6.2	Note added to error code 152 to reflect change from 'tax agents' to 'tax preparers'
	3.1.4.2	Section name changed from 'Auto-calc' to 'CALC'
27/11/20	7	• Income types added: o RESNRINT o RESNZINT o RESPYM o RESRED o RINGLTC o RINGPRT o RND • Income types removed: o ACCEMP o BUSINC o CC o CCC o CPR o CRDINT o DEBINT o DEPCR o EMPMOV o EQUALR o EQUALS o EXPNSE o FAM215 o FAMEST o FAMNIL o FOREIGN o FRINGE o MANUAL o NCP o NONLOCPIE o OTHINC o OTHPYM o OVRINC o OVRPTR o PACPR o PANCP o PASSIVE o PENSION2 o PRPRTY o R&DCRD o RETIREDIS o RETIREPIE

Date of change	Document section	Description
		○ RETSAV ○ RINGINC ○ RLTCRD ○ RLTPNL ○ RNTINC ○ RTNEXP ○ RWT ○ SLFINC ○ TRSTDIS ○ TRSTE ○ TXEXMP ○ TXEXOP ○ VCHR
20/11/20	6.3	• Extend rules to IR3NR – error codes 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2011
		• Note added to error code 2006: ○ NOTE: Deprecated as of NOV. 2020
	3.1.1 4.1.1	• Note added to description of periodEndDate fields: ○ NOTE: The only acceptable value for this is yyyy-03-31.
	3.1.4.4	• All instances of field name shareholderDetails changed to just shareholder • All shareholder fields changed from optional to required (except shareholderAIMTaxPaid)
08/09/20	3.1.4.18	• Updated rule for percentageOfSharesHeld filed • Also updated ReturnIR215.v1.xsd
	6.3	• Error code 155 removed
20/08/20	8	• 'Shareholder AIM tax paid' added to table (appendix) of income profile types
16/07/20	3.2	• Added the following fields: ○ periodLossCarryBack ○ studentLoan ○ donation ○ extinguishedDonation ○ familyTaxCredit ○ earningsNotLiableForACC ○ imputationCreditsForDividend • Also updated IncomeReturnCommon.v1.xsd
09/07/20	3.1 and 4.1	• Increased maximum number of transfers from 10 to 20. • Also updated ReturnCommon.v2.xsd with this change
29/05/20	6.3	• Note added to error codes 2013, 2014 and 2031: ○ 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)
	1.1	• Updates made to boxed instructions for where to find additional information such as business-level context, use cases and links to relevant policy.
	1.3	• Updated instructions on where to find related build packs.

Date of change	Document section	Description
	5	• Entire section updated to reflect new locations for where to find end points, schemas, WSDLs etc
	2.4	Note updated at end of section: • *For updates to versions of the SOAP architecture including the communication standards, security and service end points, please follow the links provided in section 5.*
	3 and 4	• Updated hyperlink in boxed text at start of section
23/04/2020	3.1.3 4.1.3	• Change to description of creditTransferRequest field: ○ (Individuals) qualifier removed from INC in list of valid account types to credit transfer to
26/02/2020	3.1.3	• Updated note in description of isAmended field: ○ **NOTE:** If isAmended=true then amendReason and amendDetails are required. Otherwise empty values are required in the amendReason and amendDetails fields. • Changed requirement details in amendReason and amendDetails fields from 'optional' to 'conditional'
20/02/2020	Summary of annual changes	• New section added to summarise annual changes for 2020 tax year
17/01/2020	3.1.4.1 to 3.1.4.22	• Added Ø to field names in tables of field descriptions to clarify parent/child relationship
09/01/2020	3.1.3 4.1.3	• Added additional information to description of creditTransferRequest field: ○ Web logons with 'File' or 'File and pay' will be permitted to complete the creditTransferRequest. Note, this differs from myIR security functionality.
	3.1.4	• PTS field description note rewritten to say: ○ NOTE: The PTS form type will only be available for use in the RetrieveReturn and RetrieveStatus operations for income years prior to 2019.
	3.1.4.10	• typeOfClubOrSociety updated to be required for IR9.
	7	• Added income types: ○ SHARIM ○ RINGFWD
	Various places	• Updated descriptions for researchAndDevelopment refundableCredit
	6.3	• Added response codes 2226 and 2227
	3.1.4.7	• Removed inapplicable schema fields from the IR7 field descriptions.
	2.4	• TLS information updated
	1.4	• Note added to Prerequisites table: ○ *Note that the same certificate cannot be used for the Test and Production environments.*
18/11/2019		Annual changes for 2020

Date of change	Document section	Description
	3.1.4.1	Fields added to IR3 for 2020 annual changes: • shareholderAIMTaxPaid • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.3	Fields added to IR3NR for 2020 annual changes: • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.4	Fields added to IR4 for 2020 annual changes: • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit • shareholderDetails irdNumber • shareholderDetails remuneration • shareholderDetails shareholderAIMTaxPaid • shareholderDetails loansFromCompany • shareholderDetails currentAccountBalance • shareholderDetails shareholderLossOffsets • shareholderDetails subventionPayments
	3.1.4.6	Fields added to IR6 for 2020 annual changes: • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.7	Fields added to IR7 for 2020 annual changes: • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear

Date of change	Document section	Description
		• residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • shareOfResidentialRentalIncome • shareOfResidentialRentalDeductions
	3.1.4.8	Fields added to IR8 for 2020 annual changes: • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.10	Fields added to IR9 for 2020 annual changes: • saleOfProperty • residentalIncome totalIncome • residentalIncome residentialRentalDeduction • residentalIncome excessDeductionsBroughtForward • residentalIncome deductionsClaimedThisYear • residentalIncome netIncome • residentalIncome excessDeductionsCarriedForward • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.11	Fields added to IR44 for 2020 annual changes: • saleOfProperty • researchAndDevelopment nonrefundableCredit • researchAndDevelopment refundableCredit
	3.1.4.18	Note added to nonResidentForeignSourcedIncome description to say that this field is not applicable after 2020 on this form
04/10/19	Entire document	VERSION 1.0 RELEASED