

Inland Revenue

## Build pack: Return Service— Income Tax TY-2022

**Date:** 18/08/2022

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## SUMMARY OF ANNUAL CHANGES

### 2021–2022

The following **FIELDS** have been added to a number of IR forms for 2022 returns:

Field	IR forms affected
<b>propertyInterestLimitation *</b> <ul style="list-style-type: none"> <li>➤ <b>totalInterest</b></li> <li>➤ <b>interestExpenseClaimed</b></li> <li>➤ <b>interestExpenseClaimedReason *</b></li> </ul>	IR3, IR3NR, IR3R, IR4, IR44, IR6, IR7, IR8, IR9
<b>interestExpenseClaimedReason *</b> <ul style="list-style-type: none"> <li>➤ <b>notResidentialOrMaoriExempt</b></li> <li>➤ <b>propertyNotInNz</b></li> <li>➤ <b>loansDrawnDown</b></li> <li>➤ <b>newBuildExemption</b></li> <li>➤ <b>developmentExemption</b></li> <li>➤ <b>emergencyTransitionalSocialCouncil</b></li> </ul>	
<b>lossContinuity</b>	IR4
<b>governmentSubsidies</b>	CALC
<b>netProfitLossBeforeTax</b>	IR6
<b>taxAdjustments</b>	
<b>unTaxedRealisedGainsAndReceipts</b>	
<b>settlementDetails *</b> <ul style="list-style-type: none"> <li>➤ <b>settlement *</b></li> </ul>	IR6
<b>settlement *</b> <ul style="list-style-type: none"> <li>➤ <b>settlorFullName</b></li> <li>➤ <b>noSettlementThisYear</b></li> <li>➤ <b>settlorCommence</b></li> <li>➤ <b>taxJurisdiction</b></li> <li>➤ <b>settlorIrdNumber</b></li> <li>➤ <b>taxIdNumber</b></li> <li>➤ <b>noJurisdictionTin</b></li> <li>➤ <b>tinNotRequired</b></li> <li>➤ <b>cash</b></li> <li>➤ <b>financialArrangements</b></li> <li>➤ <b>land</b></li> <li>➤ <b>buildings</b></li> <li>➤ <b>shares</b></li> <li>➤ <b>services</b></li> <li>➤ <b>other</b></li> </ul>	

Field	IR forms affected
<ul style="list-style-type: none"> <li>➤ otherDescription</li> <li>➤ settlementZeroValue</li> </ul>	
<b>beneficiary *</b> <ul style="list-style-type: none"> <li>➤ taxIdNumber</li> <li>➤ taxJurisdiction</li> <li>➤ noJurisdictionTin</li> <li>➤ tinNotRequired</li> <li>➤ openingBalance</li> <li>➤ accountingIncomeAllocated</li> <li>➤ corpus</li> <li>➤ capital</li> <li>➤ useOfTrustProperty</li> <li>➤ distributionTrustAssets</li> <li>➤ forgivenessOfDebt</li> <li>➤ withdrawnFromTrust</li> <li>➤ closingBalance</li> </ul>	IR6
<b>exemptFromCompliance</b>	
<b>netProfitLossBeforeTax</b>	
<b>taxAdjustments</b>	
<b>unTaxedRealisedGainsAndReceipts</b>	
<b>financialArrangements</b>	
<b>assetsLand</b>	
<b>assetsLandValuation</b>	
<b>assetsBuildings</b>	
<b>assetsBuildingsValuation</b>	
<b>assetsShares</b>	
<b>assetsSharesValuation</b>	
<b>assetsTotal</b>	
<b>financialArrangementsLiable</b>	
<b>liabilitiesTotal</b>	
<b>equityOwners</b>	
<b>equityDrawings</b>	
<b>equityYearEndBalances</b>	

\* Complex Data Type - XML element that contains other elements and/or attributes.

Field	Form
<b>propertySaleDetails *</b> ➤ <b>propertySale *</b>	Prepop values for IR833 form
<b>propertySale *</b> ➤ <b>propertyTitle</b> ➤ <b>propertyAddress1</b> ➤ <b>propertyAddress2</b> ➤ <b>propertySuburb</b> ➤ <b>propertyCity</b> ➤ <b>propertyPostCode</b> ➤ <b>dateOfPurchase</b> ➤ <b>dateOfSale</b> ➤ <b>salePrice</b> ➤ <b>purchasePrice</b>	
<b>income *</b> ➤ <b>subsidyType</b>	

\* Complex Data Type - XML element that contains other elements and/or attributes.

The following **SCHEMAS** have changed for 2022:

- Common.v2.xsd
- IncomeReturnCommon.v1.xsd
- ReturnAUTO.v1.xsd
- ReturnIR3.v1.xsd
- ReturnIR3NR.v1.xsd
- ReturnIR3R.v1.xsd
- ReturnIR4.v1.xsd
- ReturnIR6.v1.xsd
- ReturnIR7.v1.xsd
- ReturnIR8.v1.xsd
- ReturnIR9.v1.xsd
- ReturnIR44.v1.xsd
- ReturnIR833.v1.xsd

The removal of 000-000-000 IRD number only applies to the IR6B and IR6S from 2022 onwards.

You can still submit 000-000-000 IRD number for IR6B for 2021 and prior.

There are no changes to the IR4S so 000-000-000 can still be submitted in 2022.

The following changes have been made to Income Tax-specific **ERROR CODES**:

Error code	Status	Description	IR forms affected
<b>2346</b>	added	interestExpenseClaimed has non-nil value, but no interestExpenseClaimedReason is provided	IR3, IR3NR, IR3R, IR4, IR6, IR7, IR8, IR9 and IR44
<b>2337</b>	added	returned when no value is provided for lossContinuity, but lossesBroughtForward is not nil	IR4
<b>2354</b>	added	no value provided for assetsLandValuation	IR6
<b>2355</b>	added	no value provided for assetsBuildingsValuation	
<b>2356</b>	added	no value provided for assetsSharesValuation	
<b>2347</b>	added	no value provided for beneficiaryName	IR6B
<b>2348</b>	added	no value provided for beneficiaryDOB	
<b>2349</b>	added	invalid or no value provided for taxJurisdiction	
<b>2350</b>	added	invalid value provided for noJurisdictionTin	
<b>2351</b>	added	no value provided for beneficiaryIrdNumber	
<b>2352</b>	added	invalid value provided for beneficiaryIrdNumber	
<b>2353</b>	added	taxIdNumber is required for beneficiaries whose taxJurisdiction (residence) is outside of New Zealand, unless 'tinNotRequired' or 'noJurisdictionTin' are 'true'	IR6S
<b>2339</b>	added	settlorCommence cannot be in the future	
<b>2340</b>	added	taxJurisdiction has invalid/unrecognised ISO-2A country code value	
<b>2341</b>	added	settlorIrdNumber is provided, but failed IRD number check	
<b>2342</b>	added	settlorIrdNumber not provided when it is required	
<b>2343</b>	added	taxIdNumber not provided when it is required	
<b>2344</b>	added	noJurisdictionTin has invalid value (true when taxJurisdiction is New Zealand)	
<b>2345</b>	added	otherDescription not provided when other has non-nil value	
<b>2357</b>	added	no value provided for settlorCommence	
<b>2358</b>	added	no value provided for taxJurisdiction	

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<b>2359</b>	added	value of at least one of the following fields must be non-zero: cash, financialArrangements, land, buildings, shares, services, other	
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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.

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Before continuing, please consult  
[www.ird.govt.nz/digital-service-providers/services-catalogue](http://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.

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### 1.2 Intended audience

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

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

### 1.3 Related services

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

#### 1.3.1 Prescribed Investor Rate Calculator Service

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

#### 1.3.2 Identity and Access Services (required)

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

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### 1.3.3 Intermediation Service (recommended)

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

### 1.3.4 Business Industry Classification (BIC) Service

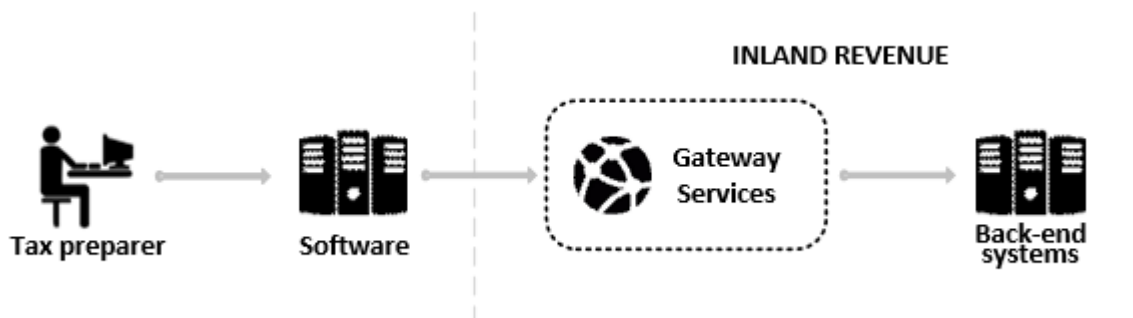
This service is an application programming interface (API) that external applications can call in real-time to retrieve or modify a customer's Business Industry Classification (BIC) codes. Business Industry Classification codes are used by Inland Revenue to identify a customer as participating in a particular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

## 2 Solution design

### 2.1 Architecture

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

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



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

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

### 2.2 Service scope

The Income Tax Return Service supports the following operations:

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

## 2.3 Messaging

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

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

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

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

### Example SOAP request structure

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

## Example SOAP response structure

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

## 2.4 Security

### 2.4.1 Information classification

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

### 2.4.2 Transport layer security and certificates

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

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

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

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

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

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

### 2.4.3 Ciphers

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

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

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

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

Status	TLS1.2 ciphers
<b>Supported now but will be deprecated on 31 December 2022</b>	<ul style="list-style-type: none"> <li>• TLS_ECDHE_RSA_WITH_AES_128_CBC_SHA256</li> <li>• TLS_ECDHE_RSA_WITH_AES_256_CBC_SHA384</li> <li>• TLS_RSA_WITH_AES_128_CBC_SHA256</li> <li>• TLS_RSA_WITH_AES_256_CBC_SHA256</li> <li>• TLS_RSA_WITH_AES_128_GCM_SHA256</li> <li>• TLS_RSA_WITH_AES_256_GCM_SHA384</li> </ul>

#### 2.4.4 End points

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

1. There is an end point to which service providers' centralised **cloud** locations can connect. This will require X.509 certificates for mutual TLS with an agreed common name, however certificates no longer need to be exchanged with Inland Revenue. On the cloud end point, Inland Revenue has controls to shield service providers from issues caused by heavy usage from other providers.
2. For service providers connecting from **desktops/native apps** that are unable to securely store certificates and access tokens. There is a separate end point that does not use mutual TLS and therefore does not require certificates. On the desktop end point, Inland Revenue has less ability to shield consumers of the service from heavy usage by others.

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

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



---

#### 2.4.5 Authentication and authorisation

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

Authentication and authorisation are described in terms of two parties:

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

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

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

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

### 3 Income Tax operations

---

The schemas and WSDLs listed here are subject to change.

For the authoritative definitions, please visit  
[www.ird.govt.nz/digital-service-providers/services-catalogue](http://www.ird.govt.nz/digital-service-providers/services-catalogue)

---

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

This section contains schema aliases:

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

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

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

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

For example:

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

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

- **softwareProviderData**
- **identifier.**

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

For example:

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

Field	Requirement	Description
<b>softwareProvider</b>	Required	The company or financial institution that developed the software
<b>softwarePlatform</b>	Required	The field value will be provided by Inland Revenue during the onboarding process
<b>softwareRelease</b>	Required	The version of the software package
<b>IdentifierValueType</b>	Required	<p>The ID type being submitted. This can be ACCIRD, IRD or ACC. The value submitted for this field should contain only digits, with no dashes (with the exception of the ACC field, which may contain letters to identify the account type). IRD Numbers that are eight digits must be padded with a leading zero.</p> <p>Format examples:</p> <ul style="list-style-type: none"> <li>• IRD: 123456789</li> <li>• ACCIRD: 123456789</li> <li>• ACC: 123456789INC001</li> </ul>
<b>identifier</b>	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.
<b>accountType</b>	Required	The account type being submitted (INC)

---

**Proper use:**

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

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

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

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

### 3.1 File

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

Base structure:

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

Field	Requirement	Description
<b>fileHeader</b>	Required	The standard header for File requests across all tax types
<b>fileBody</b>	Required	The standard body structure for File requests across all tax types
<b>standardFields</b>	Required	A group of fields standard across all tax types
<b>formFields</b>	Required	A wrapper that will contain tax form-specific fields
<b>attachmentForms</b>	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
<b>periodEndDate</b>	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.
<b>majorFormType</b>	Required	The greater type of return being submitted (INC)
<b>minorFormType</b>	Required	The specific income tax return being filed. List of valid minor form types in section <a href="#">3.1.4</a> .

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



#### 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
<b>3</b>	Primary	Single	Individual income tax return
<b>CALC</b>	Primary	Single	Auto-calc return
<b>3NR</b>	Primary or attachment	Single	Non-resident income tax return
<b>4</b>	Primary	Single	Companies income tax return
<b>4J</b>	Primary or attachment	Single	Annual imputation return
<b>6</b>	Primary	Single	Estate or trust income tax return
<b>7</b>	Primary	Single	Partnership and LTCs income tax return
<b>8</b>	Primary	Single	Māori authority income tax return
<b>8J</b>	Primary or attachment	Single	Māori authority credit account return
<b>9</b>	Primary	Single	Clubs or societies income tax return

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

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

### 3.1.4.1 IR3

```

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

```

```

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

```

<r:partYearReturnIndicator>>false</r:partYearReturnIndicator>
<r:partYearReason></r:partYearReason>
..<r:partYearStartDate></r:partYearStartDate>
..<r:partYearEndDate></r:partYearEndDate>
</rc:formFields>
  
```

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>ir215Attached</b>	Optional	IR215 Attached
<b>totalFTCFromWINZ</b>	Optional	Total family tax credit from work and income
<b>totalPAYEDeducted</b>	Optional	Total PAYE deducted
<b>totalGrossIncome</b>	Optional	Total gross income
<b>totalIncomeNotLiableForACCLevy</b>	Optional	Total income not liable for ACC earners' levy
<b>totalTCPDs</b>	Optional	Total Tax credit payroll donations.  NOTE: This field is not used for filing periods before 2019
<b>totalExtinguishedTCPDs</b>	Optional	Total extinguished tax credit payroll donations.  NOTE: This field is not used for filing periods before 2019
<b>totalTaxDeducted</b>	Optional	Total tax deducted
<b>taxDeductedFromSchedularPayments</b>	Optional	Total tax deducted from schedular payments
<b>grossSchedularPayments</b>	Optional	Total gross payments
<b>schedularExpenses</b>	Optional	Expenses related to schedular payments
<b>netSchedularPayments</b>	Optional	Net schedular payments
<b>interestIncome</b> ➤ <b>totalTaxPaid</b>	Optional	Total RWT

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

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

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



Field	Requirement	Description
<b>netRentalIncome</b>	Optional	Net rental income
<b>selfEmployedIncome</b>	Optional	Self-employed net income
<b>otherIncome</b>	Optional	Total other net income
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit.  NOTE: This field is not used for filing periods before 2017
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property.  NOTE: This field is not used for filing periods before 2019.
<b>otherExpenses</b>	Optional	Total expenses claimed
<b>lossesBroughtForward</b>	Optional	Amount brought forward
<b>lossesClaimedThisYear</b>	Optional	Amount claimed this year
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year  NOTE: The LCB field can only be used for the 2021 tax year end.
<b>totalTaxableIncome</b>	Optional	Taxable income
<b>eligibleForIETC</b>	Optional	Eligible for the independent earner tax credit
<b>exclusionDateRange</b> ➤ <b>excludedOverseasIncomeStartDate</b>	Optional	Excluded overseas income start date
<b>exclusionDateRange</b> ➤ <b>excludedOverseasIncomeEndDate</b>	Optional	Excluded overseas income end date
<b>numberOfQualifyingMonths</b>	Optional	Number of qualifying IETC months
<b>amountOfIETCClaimed</b>	Optional	IETC entitlement
<b>imputationBroughtForward</b>	Optional	Excess imputation credits brought forward
<b>taxOnTaxableIncome</b>	Optional	Tax on taxable income
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward  NOTE: This cannot be used for filing periods prior to 2021.
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit

Field	Requirement	Description
		NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>earlyPaymentDiscountEligibility</b>	Optional	Entitled to claim an early payment discount
<b>overpaymentProvisionalTax</b>	Optional	Overpayment of provisional tax to be refunded
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional option List of valid values: RATIO, EST, STD. Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payment
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	Optional	Start date of taxable activity
<b>foreignInterestDisclosure</b>	Optional	Disclosure is required because rights were held in a foreign company, unit trust, superannuation scheme or life insurance policy
<b>partYearReturnIndicator</b>	Optional	Indicates part-year return
<b>partYearReason</b>	Optional	Part-year situation. List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN. Anything other than these values will not be processed.
<b>partYearStartDate</b>	Optional	Start date of the return
<b>partYearEndDate</b>	Optional	End date of the return

\* The governmentSubsidies field must show the TOTAL Covid-19 Wage Subsidy Scheme (WSS), Leave Support Scheme (LSS) and Short-Term Absence Payments (STAP) received

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where tax was not deducted when the payment was made, for example via payroll. This includes payments received by sole traders, partners and shareholder/directors.

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

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

### 3.1.4.2 CALC

```

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Field	Requirement	Description
<b>submissionKey</b>	Optional	An Inland Revenue-generated number for

		<p>uniquely identifying a return.</p> <p>Inland Revenue will return the submission key in every successful response. This field can be used for amendments.</p>
<b>confirmReturnOnly</b>	Optional	<p>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 <b>SELIIT</b> additional info code.</p>
<b>totalPAYEDeducted</b>	Optional	Total PAYE deducted
<b>totalGrossIncome</b>	Optional	Total gross income
<b>totalIncomeNotLiableForACCLevy</b>	Optional	Total income not liable for ACC earners' levy
<b>totalTCPDs</b>	Optional	<p>Total Tax credit payroll donations.</p> <p>NOTE: This field is not used for filing periods before 2019</p>
<b>totalExtinguishedTCPDs</b>	Optional	<p>Total extinguished tax credit payroll donations.</p> <p>NOTE: This field is not used for filing periods before 2019</p>
<b>payeDeductedOnESSIncome</b>	Optional	PAYE deducted on ESS income
<b>totalESSIncome</b>	Optional	Total ESS income
<b>taxDeductedFromACCPayment</b>	Optional	Total tax deducted
<b>grossACCPayments</b>	Optional	Total ACC attendant care payments
<b>paymentsPassedToCaregiverAtRate1</b>	Optional	Payments passed to caregiver at 10.5% tax
<b>paymentsPassedToCaregiverAtRate2</b>	Optional	Payments passed to caregiver at 45% tax
<b>taxDeductedFromSchedularPayments</b>	Optional	Total tax deducted for schedular payments
<b>grossSchedularPayments</b>	Optional	Total gross payments
<b>schedularExpenses</b>	Optional	Expenses related to schedular payments

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

<b>pieIncome</b> ➤ <b>totalTaxCredits</b>	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
<b>pieIncome</b> ➤ <b>totalIncome</b>	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
<b>governmentSubsidies</b>	Optional	Government Subsidies For the 2022 tax year and beyond
<b>nonBusinessExpenses</b>	Optional	Non-business expenses
<b>imputationBroughtForward</b>	Optional	Excess imputation credits brought forward
<b>partYearReturnIndicator</b>	Optional	Indicates part-year return
<b>partYearReason</b>	Optional	Part-year situation. List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN Anything other than these values will not be processed.
<b>partYearStartDate</b>	Optional	Start date of the return
<b>partYearEndDate</b>	Optional	End date of the return
<b>calculatedFields</b>	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.
<b>calculatedFields</b> ➤ <b>netPaymentsPassedToCaregiver</b>	Not accepted on file	Net payments passed to caregiver
<b>calculatedFields</b> ➤ <b>netSchedularPayments</b>	Not accepted on file	Net schedular payments
<b>calculatedFields</b> ➤ <b>lossesBroughtForward</b>	Not accepted on file	Losses brought forward
<b>calculatedFields</b> ➤ <b>lossesClaimedThisYear</b>	Not accepted on file	Loss claimed this year

<b>calculatedFields</b> ➤ <b>totalTaxableIncome</b>	Not accepted on file	Taxable income
<b>calculatedFields</b> ➤ <b>eligibleForIETC</b>	Not accepted on file	Eligible for the independent earner tax credit
<b>calculatedFields</b> ➤ <b>numberOfQualifyingMonths</b>	Not accepted on file	Number of months eligible for IETC
<b>calculatedFields</b> ➤ <b>amountOfIETCClaimed</b>	Not accepted on file	IETC entitlement
<b>calculatedFields</b> ➤ <b>pieDebit</b>	Not accepted on file	Amount of residual PIE debit NOTE: Used only in <b>RetrieveReturn</b> for years 2021 and beyond.
<b>calculatedFields</b> ➤ <b>taxOnTaxableIncome</b>	Not accepted on file	Tax on taxable income
<b>calculatedFields</b> ➤ <b>pieCredit</b>	Not accepted on file	Amount of residual PIE credit NOTE: Used only in <b>RetrieveReturn</b> for years 2021 and beyond.
<b>calculatedFields</b> ➤ <b>residualIncomeTax</b>	Not accepted on file	Residual income tax
<b>pieIncome</b> ➤ <b>correctRate</b>	Not accepted on file	Correct PIR Rate. NOTE: Used only in <b>RetrieveReturn</b> for years 2021 and beyond.
<b>pieIncome</b> ➤ <b>correctRateUsedAllYear</b>	Not accepted on file	Correct PIR used for the entire year. NOTE: Used only in <b>RetrieveReturn</b> for years 2021 and beyond.



### 3.1.4.3 IR3NR

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Field	Requirement	Description
<b>submissionKey</b>	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.
<b>nzSuperIndicator</b>	Optional	Receives New Zealand superannuation
<b>totalInterestRWT</b>	Optional	Total RWT
<b>totalInterest</b>	Optional	Total gross interest
<b>nrwtOnTotalInterest</b>	Optional	NRWT on total interest

Field	Requirement	Description
<b>totalDividendCredits</b>	Optional	Total dividend credits
<b>totalDividends</b>	Optional	Total gross dividends
<b>nrwtOnTotalDividends</b>	Optional	NRWT on total dividends
<b>totalWithholdingTaxOnRoyalties</b>	Optional	Total tax
<b>totalRoyalties</b>	Optional	Total gross royalties
<b>nrwtOnTotalRoyalties</b>	Optional	NRWT on total royalties
<b>totalTaxCredits</b>	Optional	Optional total tax credits
<b>totalNRWT</b>	Optional	Total NRWT
<b>nzIncomeWithTaxDeducted</b> ➤ <b>totalTaxPaid</b>	Optional	Total tax deductions
<b>nzIncomeWithTaxDeducted</b> ➤ <b>totalIncome</b>	Optional	Total gross income
<b>maoriAuthorityDistributions</b> ➤ <b>totalMACredits</b>	Optional	Total Māori authority credits
<b>maoriAuthorityDistributions</b> ➤ <b>totalMADistributions</b>	Optional	Total Māori authority distributions
<b>pieIncome</b> ➤ <b>totalTaxCredits</b>	Optional	PIE tax credits NOTE: This field is not used for filing periods before 2019
<b>pieIncome</b> ➤ <b>totalIncome</b>	Optional	Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019
<b>partnershipIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total partnership tax credits
<b>partnershipIncome</b> ➤ <b>totalIncome</b>	Optional	Total partnership income
<b>estateTrustIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total estate or trust tax credits
<b>estateTrustIncome</b> ➤ <b>totalIncome</b>	Optional	Total estate or trust income
<b>ltcIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total LTC tax credits
<b>ltcIncome</b> ➤ <b>totalIncome</b>	Optional	Total active LTC income
<b>ltcNonAllowableDeductions</b>	Optional	Non-allowable deduction this year

Field	Requirement	Description
<b>ItcPriorYearNonAllowableDeductions Claimed</b>	Optional	Prior year's non-allowable deduction claimed this year
<b>ItcAdjustedIncome</b>	Optional	Adjusted LTC income
<b>governmentSubsidies</b>	Optional	Government Subsidies For the 2022 tax year and beyond
<b>otherCredits</b>	Optional	Total tax credits
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total Residential Income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential Rental Deductions NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed

Field	Requirement	Description
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>netRentalIncome</b>	Optional	Net rental income
<b>selfEmployedIncome</b>	Optional	Net self-employed income
<b>otherIncome</b>	Optional	Any other income
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property NOTE: This field is not used for filing periods before 2019.
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017
<b>otherExpenses</b>	Optional	Total other expenses
<b>lossesBroughtForward</b>	Optional	Net losses brought forward
<b>lossesClaimedThisYear</b>	Optional	Net losses claimed this year
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end.
<b>totalTaxableIncome</b>	Optional	Taxable income

Field	Requirement	Description
<b>workedInNZ</b>	Optional	Worked in New Zealand within the period
<b>incomeEarned</b>	Optional	Amount of income earned
<b>weeksWorked</b>	Optional	Number of weeks worked
<b>daysWorked</b>	Optional	Number of days worked
<b>arrivalDate</b>	Optional	Arrival date
<b>departureDate</b>	Optional	Departure date
<b>imputationBroughtForward</b>	Optional	Excess imputation credits brought forward
<b>taxOnTaxableIncome</b>	Optional	Tax on taxable income
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>earlyPaymentDiscountEligibility</b>	Optional	If entitled to claim an early payment discount for this period
<b>overpaymentProvisionalTax</b>	Optional	Provisional tax overpayment to be refunded
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payable
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	Optional	Provisional tax start date
<b>partYearReturnIndicator</b>	Optional	Indicates part-year return

Field	Requirement	Description
<b>partYearReason</b>	Optional	Part-year situation List of valid values: ARRIVE, BDATE, BRUPT, DECD, DEPART, STUDLN Anything other than these values will not be processed.
<b>partYearStartDate</b>	Optional	Start date of the return
<b>partYearEndDate</b>	Optional	End date of the return
<b>dateLeftNZ</b>	Optional	Date the customer left New Zealand
<b>timePlannedToBeAway</b>	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>
  <r:totalTaxCredits>0.00</r: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:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>false</ic:loansDrawnDown>
      <ic:newBuildExemption>true</ic:newBuildExemption>
      <ic:developmentExemption>false</ic:developmentExemption>
      <ic:emergencyTransitionalSocialCouncil>false</ic:emergencyTransitionalSocialCouncil>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
  <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:lossContinuity>>false</r:lossContinuity>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<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:creditBroughtForward>0.00</ic:creditBroughtForward>
  <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
  <ic:refundableCredit>0.00</ic:refundableCredit>
</r:researchAndDevelopment>
<r:foreignInvestorTaxCredit>0.00</r:foreignInvestorTaxCredit>
<r:residualIncomeTax>0.00</r:residualIncomeTax>
<r:paymentsMadeToNonResidents>>false</r:paymentsMadeToNonResidents>
<r:withholdingTaxDeducted>>false</r:withholdingTaxDeducted>
<r:foreignIncomeDisclosure>>false</r:foreignIncomeDisclosure>
<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
<b>submissionKey</b>	Optional	<p>An Inland Revenue-generated number for uniquely identifying a return.</p> <p>Inland Revenue will return the submission key in every successful response. This field can be used for amendments.</p>

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

Field	Requirement	Description
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total residential income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ

Field	Requirement	Description
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>businessOrRentalIncome</b>	Optional	Income from net profit or loss from business or rentals
<b>totalGrossPremium</b>	Optional	Total gross premium paid
<b>totalGrossPremiumPaidToSwitzerland</b>	Optional	Total gross premium paid to Switzerland
<b>totalTaxablePremium</b>	Optional	Total taxable premium
<b>otherIncome</b>	Optional	Total other income
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019.
<b>donationsMade</b>	Optional	Donations made
<b>lossesBroughtForward</b>	Optional	Net loss amount brought forward
<b>lossesClaimedThisYear</b>	Optional	Net loss amount claimed this year
<b>lossContinuity</b>	Optional	Loss Continuity NOTE: This field is not used for filing periods before 2022.

Field	Requirement	Description
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end.
<b>netLossesToFrom</b>	Optional	Net losses
<b>subventionPaymentsToFrom</b>	Optional	Subvention payments
<b>totalTaxableIncome</b>	Optional	Taxable income or loss to carry forward
<b>taxOnTaxableIncome</b>	Optional	Total tax payable
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2020.
<b>foreignInvestorTaxCredit</b>	Optional	Foreign investor tax credit
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payable
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	Optional	Start date of taxable activity
<b>paymentsMadeToNonResidents</b>	Optional	Payments made to non-residents
<b>withholdingTaxDeducted</b>	Optional	NRWT or non-resident contractors withholding tax deducted
<b>foreignIncomeDisclosure</b>	Optional	CFC/FIF income calculated—disclosure required

Field	Requirement	Description
<b>repurchasedRedeemedCancelledShares</b>	Optional	Value of shares redeemed, repurchased or cancelled
<b>foreignSourcedDividends</b>	Optional	Foreign-sourced dividends received
<b>foreignControlIndicator</b>	Optional	Company controlled/owned by non-residents
<b>lowestEconomicShareholderInterest</b>	Optional	Lowest economic interests of shareholders (%)
<b>shareholder</b> ➤ <b>irdNumber</b>	Required	Shareholder's IRD number. If unknown, use 000-000-000.
<b>shareholder</b> ➤ <b>remuneration</b>	Required	Untaxed remuneration
<b>shareholder</b> ➤ <b>shareholderAIMTaxPaid</b>	Optional	Shareholder AIM tax paid  NOTE: This field is not used for filing periods before 2020.
<b>shareholder</b> ➤ <b>loansFromCompany</b>	Required	Value of loans
<b>shareholder</b> ➤ <b>currentAccountBalance</b>	Required	Current account balance
<b>shareholder</b> ➤ <b>shareholderLossOffsets</b>	Required	Loss offsets
<b>shareholder</b> ➤ <b>subventionPayments</b>	Required	Subvention payments

### 3.1.4.5 IR4J

```
<rc:formFields xsi:type="r:FormFieldsType">
  <r:openingBalance>0.00</r:openingBalance>
  <r:incomeTaxPaid>10000.00</r:incomeTaxPaid>
  <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
<b>submissionKey</b>	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.
<b>openingBalance</b>	Optional	Opening balance at 1 April
<b>incomeTaxPaid</b>	Optional	Income tax paid for 1989 and subsequent years
<b>totalFDPPaid</b>	Optional	Foreign dividend payment (FDP) paid NOTE: This field is not used for 2018 or subsequent tax years.
<b>totalRWTONInterest</b>	Optional	RWT on interest received
<b>imputationAndFDPCredits</b>	Optional	Imputation and FDP credits received
<b>otherCredits</b>	Optional	Other credits
<b>incomeTaxRefunded</b>	Optional	Income tax refunded for 1989 and later years
<b>totalFDPRefunds</b>	Optional	FDP refunds NOTE: This field is not used for 2018 or subsequent tax years.
<b>imputationCreditsAttached</b>	Optional	Imputation credits attached to dividends paid
<b>otherDebits</b>	Optional	Other debits
<b>closingBalance</b>	Optional	Closing balance at 31 March
<b>adjustments</b>	Optional	Adjustments to reduce further income tax

Field	Requirement	Description
<b>furtherIncomeTaxPayable</b>	Optional	Further income tax payable
<b>fdpReturn</b> ➤ <b>fdpOpeningBalance</b>	Optional	Opening balance at 1 April. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpPaid</b>	Optional	FDP paid. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpCreditsAttachedReceived</b>	Optional	FDP credits attached to dividends received. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpCreditsAttachedPaid</b>	Optional	FDP credits attached to dividends paid. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpRefunded</b>	Optional	FDP refunded. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpOtherDebits</b>	Optional	Other debits. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpTotalBalance</b>	Optional	Closing balance before transfers to ICA. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpTransfer</b>	Optional	Amount transferred to imputation credit account. NOTE: This field is not used for 2018 or subsequent tax years.
<b>fdpReturn</b> ➤ <b>fdpClosingBalance</b>	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">
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  <r:firstReturnEstateTrustStartDate>yyyy-mm-dd</r:firstReturnEstateTrustStartDate>
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  <r:interestIncome>
    <ic:totalTaxPaid>1231.00</ic:totalTaxPaid>
    <ic:totalIncome>1231.00</ic:totalIncome>
  </r:interestIncome>
  <r:dividendIncome>
    <ic:totalImputationCredits>0.00</ic:totalImputationCredits>
    <ic:totalRWTCredits>0.00</ic:totalRWTCredits>
    <ic:totalGrossDividends>0.00</ic:totalGrossDividends>
  </r:dividendIncome>
  <r:maoriAuthorityDistributions>
    <ic:totalMACredits>654.00</ic:totalMACredits>
    <ic:totalMADistributions>0.00</ic:totalMADistributions>
  </r:maoriAuthorityDistributions>
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  </r:partnershipEstateTrustIncome>
  <r:overseasIncome>
    <ic:totalTaxPaid>0.00</ic:totalTaxPaid>
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  </r:overseasIncome>
  <r:pieIncome>
    <ic:totalTaxCredits>0.00</ic:totalTaxCredits>
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    <ic:totalTaxCredits>165.00</ic:totalTaxCredits>
    <ic:totalIncome>0.00</ic:totalIncome>
  </r:lrcIncome>
  <r:lrcNonAllowableDeductions>61.00</r:lrcNonAllowableDeductions>
  <r:lrcPriorYearNonAllowableDeductionsClaimed>0.00</r:lrcPriorYearNonAllowableDeductionsClaimed>
  <r:lrcAdjustedIncome>61.00</r:lrcAdjustedIncome>
  <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:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
      <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>

```

```

</ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
<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>
<r:lossesBroughtForward>0.00</r:lossesBroughtForward>
<r:lossesClaimedThisYear>0.00</r:lossesClaimedThisYear>
<r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
<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>
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<r:researchAndDevelopment>
  <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
  <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:provisionalTax>
  <r:provisionalTaxOption>STD</r:provisionalTaxOption>
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Field	Requirement	Description
<b>submissionKey</b>	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.
<b>firstReturnEstateTrustStartDate</b>	Optional	Date of death (estate) or start date (trust). This should only be entered if it is the first return on the account.
<b>estateTrustType</b>	Optional	Type of estate or trust. C: Complying Trust F: Foreign Trust N: Non-complying Trust
<b>interestIncome</b> ➤ <b>totalTaxPaid</b>	Optional	Total RWT

Field	Requirement	Description
<b>interestIncome</b> ➤ <b>totalIncome</b>	Optional	Total gross interest
<b>dividendIncome</b> ➤ <b>totalImputationCredits</b>	Optional	Total dividend imputation credits
<b>dividendIncome</b> ➤ <b>totalRWTCredits</b>	Optional	Total dividend RWT credits
<b>dividendIncome</b> ➤ <b>totalGrossDividends</b>	Optional	Total gross dividends
<b>maoriAuthorityDistributions</b> ➤ <b>totalMACredits</b>	Optional	Total Māori authority credits
<b>maoriAuthorityDistributions</b> ➤ <b>totalMADistributions</b>	Optional	Total Māori authority distributions
<b>partnershipEstateTrustIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total tax credits from a partnership, estate or trust
<b>partnershipEstateTrustIncome</b> ➤ <b>totalIncome</b>	Optional	Total income from a partnership, estate or trust
<b>overseasIncome</b> ➤ <b>totalTaxPaid</b>	Optional	Total overseas tax paid
<b>overseasIncome</b> ➤ <b>totalIncome</b>	Optional	Total overseas income
<b>pieIncome</b> ➤ <b>totalTaxCredits</b>	Optional	General PIE tax credits. NOTE: This field is not used for filing periods before 2019.
<b>pieIncome</b> ➤ <b>totalIncome</b>	Optional	Attributed PIE income/loss NOTE: This field is not used for filing periods before 2019.
<b>ltcIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total LTC tax credits
<b>ltcIncome</b> ➤ <b>totalIncome</b>	Optional	Total active LTC income
<b>ltcNonAllowableDeductions</b>	Optional	Non-allowable deductions this year
<b>ltcPriorYearNonAllowableDeductionsClaimed</b>	Optional	Prior years' non-allowable deductions claimed this year
<b>ltcAdjustedIncome</b>	Optional	Adjusted LTC income
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b>	Optional	Total residential income

Field	Requirement	Description
➤ <b>totalIncome</b>		NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net Income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>businessOrRentalIncome</b>	Optional	Net business or rental income
<b>otherIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total tax credits from other income



Field	Requirement	Description
<b>otherIncome</b> ➤ <b>totalIncome</b>	Optional	Total other income
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property. NOTE: This field is not used for filing periods before 2019.
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
<b>totalTaxCredits</b>	Optional	Total tax credits
<b>beneficiaryIncome</b>	Optional	Beneficiary income
<b>trusteeIncome</b>	Optional	Trustee income
<b>totalExpensesClaimed</b>	Optional	Total expenses claimed
<b>lossesBroughtForward</b>	Optional	Net loss amount brought forward
<b>lossesClaimedThisYear</b>	Optional	Net loss amount claimed this year
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end.
<b>totalDistributions</b>	Optional	Total distributions
<b>totalTaxableDistributions</b>	Optional	Total taxable distributions
<b>disclosureRequiredCFCorFIF</b>	Optional	CFC or FIF income calculated—disclosure required
<b>totalBeneficiaryTax</b>	Optional	Total tax payable on beneficiary income
<b>totalTrusteeIncome</b>	Optional	Total Trustee income
<b>taxOnTrusteeIncome</b>	Optional	Tax On Trustee Income
<b>trusteeShareOfOverseasTaxPaid</b>	Optional	Trustee's share of overseas tax paid
<b>trusteeShareOfDivImpCredits</b>	Optional	Trustee's share of dividend imputation credits
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.

Field	Requirement	Description
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>trusteeShareOfTaxCredits</b>	Optional	Trustee's share of RWT and other tax credits
<b>taxOnTrusteeIncomeLessCredits</b>	Optional	Tax payable less tax credits
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional tax option List of valid values: RATIO, EST, STD. Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payable
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	Optional	Start date of taxable activity
<b>beneficiary</b> ➤ <b>beneficiaryIrdNumber</b>	Conditional	Beneficiary's IRD number. If unknown, use 000-000-000 – only applicable before 2022
<b>beneficiary</b> ➤ <b>taxIdNumber</b>	Conditional	Tax ID Number
<b>beneficiary</b> ➤ <b>beneficiaryName</b>	Required	Beneficiary's full name
<b>beneficiary</b> ➤ <b>beneficiaryDOB</b>	Required	Beneficiary's date of birth
<b>beneficiary</b> ➤ <b>taxJurisdiction</b>	Required	Tax Jurisdiction (ISO 3166 alpha-2 standard country code)
<b>beneficiary</b> ➤ <b>noJurisdictionTin</b>	Optional	No Jurisdiction Tin
<b>beneficiary</b> ➤ <b>tinNotRequired</b>	Optional	Tin not Required
<b>beneficiary</b> ➤ <b>beneficiaryAddress</b>	Optional	Beneficiary's full address
<b>beneficiary</b> ➤ <b>beneficiaryIsNonResident</b>	Optional	Non-resident beneficiary (deprecated for years 2022+)
<b>beneficiary</b> ➤ <b>shareOfInterestIncome</b>	Optional	Interest



Field	Requirement	Description
<b>beneficiary</b> ➤ <b>shareOfDividendsIncome</b>	Optional	Dividends
<b>beneficiary</b> ➤ <b>shareOfMADistributionsIncome</b>	Optional	Māori authority distributions
<b>beneficiary</b> ➤ <b>shareOfOverseasIncome</b>	Optional	Overseas income
<b>beneficiary</b> ➤ <b>shareOfOtherIncome</b>	Optional	Other income
<b>beneficiary</b> ➤ <b>taxableIncome</b>	Optional	Taxable income
<b>beneficiary</b> ➤ <b>taxPaidByTrust</b>	Optional	Estate or trust paying tax on beneficiary's income
<b>beneficiary</b> ➤ <b>distributionByNonComplyingtrust</b>	Optional	Taxable distribution by non-complying trust
<b>beneficiary</b> ➤ <b>taxOnTaxableIncome</b>	Optional	Tax on taxable income
<b>beneficiary</b> ➤ <b>overseasTaxPaid</b>	Optional	Overseas tax paid
<b>beneficiary</b> ➤ <b>taxLessOverseasTaxPaid</b>	Optional	Tax on taxable income less overseas tax paid
<b>beneficiary</b> ➤ <b>dividendImputationCredit</b>	Optional	Imputation credits
<b>beneficiary</b> ➤ <b>taxLessDividendImputationCredit</b>	Optional	Tax less imputation credits
<b>beneficiary</b> ➤ <b>otherPaidTaxCredits</b>	Optional	RWT and other tax credits
<b>beneficiary</b> ➤ <b>taxLessOtherPaidTaxCredits</b>	Optional	Tax less other paid tax credits
<b>beneficiary</b> ➤ <b>taxOnDistributionByNonComplyingTrust</b>	Optional	Tax on non-complying trust distribution
<b>beneficiary</b> ➤ <b>beneficiaryTaxPayable</b>	Optional	Total tax payable on beneficiary's income
<b>beneficiary</b> ➤ <b>openingBalance</b>	Optional	Opening Balance
<b>beneficiary</b> ➤ <b>accountingIncomeAllocated</b>	Optional	Accounting Income Allocated
<b>beneficiary</b> ➤ <b>corpus</b>	Optional	Corpus

Field	Requirement	Description
<b>beneficiary</b> ➤ <b>capital</b>	Optional	Capital
<b>beneficiary</b> ➤ <b>useOfTrustProperty</b>	Optional	Use of Trust Property
<b>beneficiary</b> ➤ <b>distributionTrustAssets</b>	Optional	Distribution Trust Assets
<b>beneficiary</b> ➤ <b>forgivenessOfDebt</b>	Optional	Forgiveness of Debt
<b>beneficiary</b> ➤ <b>withdrawnFromTrust</b>	Optional	Withdrawn from Trust
<b>beneficiary</b> ➤ <b>closingBalance</b>	Optional	Closing Balance
<b>settlement</b> ➤ <b>settlorFullName</b>	Required	Settlor Full Name
<b>settlement</b> ➤ <b>noSettlementThisYear</b>	Optional	No Settlement This Year
<b>settlement</b> ➤ <b>settlorCommence</b>	Optional	Settlor Commence
<b>settlement</b> ➤ <b>taxJurisdiction</b>	Optional	Tax Jurisdiction (ISO 3166 alpha-2 standard country code)
<b>settlement</b> ➤ <b>settlorIrdNumber</b>	Optional	Settlor IRD Number
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<b>settlement</b> ➤ <b>buildings</b>	Optional	Buildings
<b>settlement</b> ➤ <b>shares</b>	Optional	Shares

Field	Requirement	Description
<b>settlement</b> ➤ <b>services</b>	Optional	Services
<b>settlement</b> ➤ <b>other</b>	Optional	Other
<b>settlement</b> ➤ <b>otherDescription</b>	Optional	Other Description (Compulsory if other contains \$ value)
<b>Settlement</b> ➤ <b>settlementZeroValue</b>	Optional	Settlement Zero Value
<b>exemptFromCompliance</b>	Optional	Exempt from Compliance
<b>netProfitLossBeforeTax</b>	Optional	Net Profit Loss Before Tax
<b>taxAdjustments</b>	Optional	Tax Adjustments
<b>unTaxedRealisedGainsAndReceipts</b>	Optional	Untaxed Realised Gains and Receipts
<b>financialArrangements</b>	Optional	Financial Arrangements
<b>assetsLand</b>	Optional	Assets Land
<b>assetsLandValuation</b>	Optional	Assets Land Valuation
<b>assetsBuildings</b>	Optional	Assets Buildings
<b>assetsBuildingsValuation</b>	Optional	Assets Buildings Valuation
<b>assetsShares</b>	Optional	Assets Shares
<b>assetsSharesValuation</b>	Optional	Assets Shares Valuation ➤ H – history ➤ M – market ➤ T – tax book
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<b>financialArrangementsLiable</b>	Optional	Financial Arrangements Liable
<b>liabilitiesTotal</b>	Optional	Liabilities Total
<b>equityOwners</b>	Optional	Equity Owners
<b>equityDrawings</b>	Optional	Equity Drawings
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### 3.1.4.7 IR7

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    <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>
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</r:incomeAttributionDetails>
</rc:formFields>
  
```

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>schedularPayments</b> ➤ <b>withholdingTaxDeducted</b>	Optional	Total tax deducted from schedular payments
<b>schedularPayments</b> ➤ <b>totalIncome</b>	Optional	Total gross schedular payments
<b>interestIncome</b> ➤ <b>totalTaxPaid</b>	Optional	Total RWT credits
<b>interestIncome</b> ➤ <b>totalIncome</b>	Optional	Total gross interest
<b>dividendIncome</b> ➤ <b>totalImputationCredits</b>	Optional	Total dividend imputation credits
<b>dividendIncome</b> ➤ <b>totalRWTCredits</b>	Optional	Total dividend RWT and foreign dividend payments
<b>dividendIncome</b> ➤ <b>totalGrossDividends</b>	Optional	Total gross dividends
<b>maoriAuthorityDistributions</b> ➤ <b>totalMACredits</b>	Optional	Total Māori authority credits

Field	Requirement	Description
<b>maoriAuthorityDistributions</b> ➤ <b>totalMADistributions</b>	Optional	Total Māori authority distributions
<b>partnershipIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total partnership tax credits
<b>partnershipIncome totalIncome</b>	Optional	Total partnership income
<b>ltcIncome</b> ➤ <b>totalTaxCredits</b>	Optional	Total LTC tax credits
<b>ltcIncome</b> ➤ <b>totalIncome</b>	Optional	Total active LTC income
<b>ltcNonAllowableDeductions</b>	Optional	Non-allowable deductions this year
<b>ltcPriorYearNonAllowableDeductionsClaimed</b>	Optional	Prior years' non-allowable deductions claimed this year
<b>ltcAdjustedIncome</b>	Optional	Adjusted LTC income
<b>overseasIncome totalTaxPaid</b>	Optional	Total overseas tax paid
<b>overseasIncome</b> ➤ <b>totalIncome</b>	Optional	Total overseas income
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total residential income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021

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

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



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

### 3.1.4.8 IR8

```

<rc:formFields xsi:type="r:FormFieldsType">
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  <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:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>false</ic:loansDrawnDown>
      <ic:newBuildExemption>true</ic:newBuildExemption>
      <ic:developmentExemption>false</developmentExemption>
      <ic:emergencyTransitionalSocialCouncil>false</
ic:emergencyTransitionalSocialCouncil>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
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  <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>
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  <r:adjustmentsOutsideFinancialAccounts>2000.00</r:adjustmentsOutsideFinancialAccounts>
  <r:donationDeductions>3000.00</r:donationDeductions>
  <r:lossesBroughtForward>0.00</r:lossesBroughtForward>
  <r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
  <r:totalTaxableIncome>150000.00</r:totalTaxableIncome>
  <r:taxOnTaxableIncome>26250.00</r:taxOnTaxableIncome>
  <r:overseasTaxPaid>5000.00</r:overseasTaxPaid>
  <r:dividendImputationCredits>0.00</r:dividendImputationCredits>
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    <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
    <ic:refundableCredit>0.00</ic:refundableCredit>
  </r:researchAndDevelopment>
  <r:totalRWTDEDucted>0.00</r:totalRWTDEDucted>
  <r:rlwtCredit>0.00</r:rlwtCredit>
  <r:otherTaxCredits>0.00</r:otherTaxCredits>
  <r:residualIncomeTax>21250.00</r:residualIncomeTax>
  <r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
  <r:disclosureOfForeignInterestRequired>false</r:disclosureOfForeignInterestRequired>
</rc:formFields>

```

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total residential income  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net income  NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward  NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed

Field	Requirement	Description
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property NOTE: This field is not used for filing periods before 2020.
<b>grossInterest</b>	Optional	Gross interest
<b>grossDividends</b>	Optional	Gross dividends
<b>maoriAuthorityDistributions</b>	Optional	Māori authority distributions
<b>netRentalIncome</b>	Optional	Net rental income
<b>netTradingIncome</b>	Optional	Net income from trading activities
<b>otherIncome</b>	Optional	Other income
<b>adjustmentsOutsideFinancialAccounts</b>	Optional	Adjustments outside the financial accounts
<b>donationDeductions</b>	Optional	Donation deductions
<b>lossesBroughtForward</b>	Optional	Losses brought forward
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end.
<b>totalTaxableIncome</b>	Optional	Taxable income
<b>taxOnTaxableIncome</b>	Optional	Total tax payable
<b>overseasTaxPaid</b>	Optional	Overseas tax paid

Field	Requirement	Description
<b>dividendImputationCredits</b>	Optional	Imputation credits received
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>totalRWTDeducted</b>	Optional	RWT withheld
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
<b>otherTaxCredits</b>	Optional	Māori authority credits and other tax credits
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>overpaymentProvisionalTax</b>	Optional	Overpayment of provisional tax
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payable
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	Optional	Start date of taxable activity
<b>disclosureOfForeignInterestRequired</b>	Optional	CFC or FIF income calculated—disclosure required

### 3.1.4.9 IR8J

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<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
<b>submissionKey</b>	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.
<b>openingBalance</b>	Optional	Opening balance at 1 April
<b>incomeTaxPaid</b>	Optional	Income tax paid for 2005 and subsequent years
<b>totalFDPPaid</b>	Optional	FDP made
<b>totalRWTONInterest</b>	Optional	RWT on interest received
<b>imputationAndFDPCredits</b>	Optional	Imputation/Māori authority credits received
<b>otherCredits</b>	Optional	Other credits
<b>incomeTaxRefunded</b>	Optional	Income tax refunds for 2005 and subsequent years
<b>totalFDPRefunds</b>	Optional	FDP refunds
<b>imputationCreditsAttached</b>	Optional	Māori authority credits attached to distributions
<b>otherDebits</b>	Optional	Other debits
<b>closingBalance</b>	Optional	Closing balance at 31 March
<b>furtherIncomeTaxPayable</b>	Optional	Further income tax payable
<b>fdpReturn</b> ➤ <b>fdpOpeningBalance</b>	Optional	Opening balance at 1 April NOTE: This field is not used for 2018 or subsequent tax years.

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

### 3.1.4.10 IR9

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1295450112</r:submissionKey>
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    <ic:residentialRentalDeductions>0.00</ic:residentialRentalDeductions>
    <ic:excessDeductionsBroughtForward>0.00</ic:excessDeductionsBroughtForward>
    <ic:deductionsClaimedThisYear>0.00</ic:deductionsClaimedThisYear>
    <ic:netIncome>0.00</ic:netIncome>
    <ic:excessDeductionsCarriedForward>0.00</ic:excessDeductionsCarriedForward>
  </r:residentialRentalIncome>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
  </ic:interestExpenseClaimedReason>
</r:propertyInterestLimitation>
  <r:saleOfProperty>0.00</r:saleOfProperty>
  <r:interest>100000.00</r:interest>
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  <r:taxableMADistributions>50000.00</r:taxableMADistributions>
  <r:otherIncome>40000.00</r:otherIncome>
  <r:incomeTaxDeductionForNonProfit>0.00</r:incomeTaxDeductionForNonProfit>
  <r:donationsDeduction>30000.00</r:donationsDeduction>
  <r:netIncome>360000.00</r:netIncome>
  <r:lossesBroughtForward>0.00</r:lossesBroughtForward>
  <r:lossCarriedBackPriorYear>0.00</r:lossCarriedBackPriorYear>
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  <r:taxOnTaxableIncome>109720.00</r:taxOnTaxableIncome>
  <r:overseasTaxPaid>20000.00</r:overseasTaxPaid>
  <r:imputationCreditsReceived>0.00</r:imputationCreditsReceived>
  <r:imputationBroughtForward>0.00</r:imputationBroughtForward>
  <r:researchAndDevelopment>
    <ic:creditBroughtForward>0.00</ic:creditBroughtForward>
    <ic:nonrefundableCredit>0.00</ic:nonrefundableCredit>
    <ic:refundableCredit>0.00</ic:refundableCredit>
  </r:researchAndDevelopment>
  <r:totalRWTWithheld>0.00</r:totalRWTWithheld>
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  <r:otherTaxCredits>0.00</r:otherTaxCredits>
  <r:residualIncomeTax>89720.00</r:residualIncomeTax>
  <r:overpaymentProvisionalTax>0.00</r:overpaymentProvisionalTax>
</rc:formFields>

```



Field	Requirement	Description
<b>submissionKey</b>	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.
<b>incorporatedBody</b>	Optional	Incorporated club or society
<b>typeOfClubOrSociety</b>	Required	Type of club or society F: Friendly society X: Income except club or society A: All other clubs or societies
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total residential income NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year NOTE: This field is not used for filing periods before 2020.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net income NOTE: This field is not used for filing periods before 2020.

Field	Requirement	Description
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward  NOTE: This field is not used for filing periods before 2020.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>saleOfProperty</b>	Optional	Profit/loss from sale of property  NOTE: This field is not used for filing periods before 2020.
<b>friendlyNetIncome</b>	Optional	Net income or loss (for F society type)
<b>interest</b>	Optional	Interest (for X or A society type)
<b>dividends</b>	Optional	Dividends (for X or A society type)
<b>taxableMADistributions</b>	Optional	Taxable Māori authority distributions (for X or A society type)

Field	Requirement	Description
<b>otherIncome</b>	Optional	Other income (for X or A society type)
<b>incomeTaxDeductionForNonProfit</b>	Optional	Income tax deduction for non-profit bodies
<b>donationsDeduction</b>	Optional	Donations deduction
<b>netIncome</b>	Optional	Net income
<b>lossesBroughtForward</b>	Optional	Net losses brought forward
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to prior year NOTE: The LCB field can only be used for the 2021 tax year end.
<b>totalTaxableIncome</b>	Optional	Taxable income
<b>taxOnTaxableIncome</b>	Optional	Tax on taxable income
<b>overseasTaxPaid</b>	Optional	Overseas tax paid
<b>imputationCreditsReceived</b>	Optional	Imputation credits received
<b>imputationBroughtForward</b>	Optional	Excess imputation credits brought forward
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>totalRWTWithheld</b>	Optional	RWT withheld
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
<b>otherTaxCredits</b>	Optional	Other tax credits
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>overpaymentProvisionalTax</b>	Optional	Overpayment of provisional tax

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

### 3.1.4.11 IR44

```

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

```

```

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

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>residentialRentalIncome</b> ➤ <b>indicator</b>	Optional	Indicator
<b>residentialRentalIncome</b> ➤ <b>totalIncome</b>	Optional	Total residential income NOTE: This field is not used for filing periods before 2021.
<b>residentialRentalIncome</b> ➤ <b>residentialRentalDeductions</b>	Optional	Residential rental deductions NOTE: This field is not used for filing periods before 2021.

Field	Requirement	Description
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsBroughtForward</b>	Optional	Excess deductions brought forward NOTE: This field is not used for filing periods before 2021.
<b>residentialRentalIncome</b> ➤ <b>deductionsClaimedThisYear</b>	Optional	Deductions claimed this year NOTE: This field is not used for filing periods before 2021.
<b>residentialRentalIncome</b> ➤ <b>netIncome</b>	Optional	Net income NOTE: This field is not used for filing periods before 2021.
<b>residentialRentalIncome</b> ➤ <b>excessDeductionsCarriedForward</b>	Optional	Excess deductions carried forward NOTE: This field is not used for filing periods before 2021.
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ
<b>interestExpenseClaimedReason</b> ➤ <b>loansDrawnDown</b>	Optional	Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021
<b>interestExpenseClaimedReason</b> ➤ <b>newBuildExemption</b>	Optional	New Build Exemption
<b>interestExpenseClaimedReason</b> ➤ <b>developmentExemption</b>	Optional	Development or land business exemption
<b>interestExpenseClaimedReason</b> ➤ <b>emergencyTransitionalSocialCouncil</b>	Optional	Emergency Transitional Social Council
<b>financialMarketsAuthorityNumber</b>	Optional	Financial markets authority number

Field	Requirement	Description
<b>fundBalanceDate</b>	Optional	Fund balance date
<b>assetsIncludeNZLifeOrTransferred</b>	Optional	Assets include New Zealand life insurance / transfers to other superannuation
<b>nzLifeOrTransfersTotalAssets</b>	Optional	New Zealand policies/transfers make up total assets
<b>electionRequired</b>	Optional	Election required to transfer deductions
<b>saleOfProperty</b>	Optional	Profit/Loss from Sale of Property NOTE: This field is not used for filing periods before 2020.
<b>fundIncome</b>	Optional	Income
<b>deduction</b> ➤ <b>name</b>	Optional	Deductions transferred <i>from</i> other schemes—name
<b>deduction</b> ➤ <b>irdNumber</b>	Optional	Deductions transferred <i>from</i> other schemes—IRD number
<b>deduction</b> ➤ <b>amount</b>	Optional	Deductions transferred <i>from</i> other schemes—amount
<b>totalDeductionsFromOtherSchemes</b>	Optional	Total deduction amounts transferred from other schemes
<b>deductionsTreatedAsCapitalOnDisposal</b>	Optional	Deductions treated as capital on disposal
<b>deductionsTreatedAsRevenueOnDisposal</b>	Optional	Deductions treated as revenue on disposal
<b>deduction</b> ➤ <b>name</b>	Optional	Deductions transferred <i>to</i> another scheme—name
<b>deduction</b> ➤ <b>irdNumber</b>	Optional	Deductions transferred <i>to</i> another scheme—IRD number
<b>deduction</b> ➤ <b>amount</b>	Optional	Deductions transferred <i>to</i> another scheme—amount
<b>totalDeductionsToOtherSchemes</b>	Optional	Total deduction amounts to transfer to another scheme



Field	Requirement	Description
<b>additionsTreatedAsCapitalOnDisposal</b>	Optional	Additions treated as capital on disposal
<b>additionsTreatedAsRevenueOnDisposal</b>	Optional	Additions treated as revenue on disposal
<b>lossesBroughtForward</b>	Optional	Net losses brought forward from previous years
<b>lossCarriedBackPriorYear</b>	Optional	Amount carried back to the prior year NOTE: The LCB field can only be used for the 2021 tax year end..
<b>totalTaxableIncome</b>	Optional	Taxable income
<b>taxOnTaxableIncome</b>	Optional	Tax payable on taxable income
<b>trustee fullName</b>	Optional	Trustee's name
<b>trustee irdNumber</b>	Optional	Trustee's IRD number
<b>fifOrCFCDisclosureRequired</b>	Optional	CFC or FIF income calculated—disclosure required
<b>investmentsDisposedOfDuringYear</b>	Optional	Gain or loss on disposed investments
<b>investmentsDisposedOfDuringYearAmount</b>	Optional	Investments disposed
<b>gainsOrLossesTreatedAsNonTaxable</b>	Optional	Gains or losses from investments treated as not taxable
<b>gainsOrLossesTreatedAsNonTaxableReason</b>	Optional	Reason for gains or losses from investments treated as not taxable
<b>preApril1988InvestmentsDisposedOf</b>	Optional	Disposal of pre-1 April 1988 investments
<b>investmentsTreatedAsTradingStock</b>	Optional	Disposed investments treated as trading stock
<b>overseasTaxCredit</b>	Optional	Overseas tax credits
<b>imputationCredits</b>	Optional	Imputation credits
<b>researchAndDevelopment</b> ➤ <b>creditBroughtForward</b>	Optional	Credit brought forward NOTE: This field is not used for filing periods before 2021.

Field	Requirement	Description
<b>researchAndDevelopment</b> ➤ <b>nonrefundableCredit</b>	Optional	Non-refundable credit NOTE: This field is not used for filing periods before 2020.
<b>researchAndDevelopment</b> ➤ <b>refundableCredit</b>	Optional	Refundable credit NOTE: This field is not used for filing periods before 2021.
<b>rwtAndOtherTaxCredits</b>	Optional	RWT and other tax credits
<b>rlwtCredit</b>	Optional	Residential land withholding tax (RLWT) credit. NOTE: This field is not used for filing periods before 2017.
<b>residualIncomeTax</b>	Optional	Residual income tax
<b>overpaymentProvisionalTax</b>	Optional	Overpayment of provisional tax
<b>provisionalTax</b> ➤ <b>provisionalTaxOption</b>	Optional	Provisional tax option List of valid values: RATIO, EST, STD Anything other than these values will not be processed.
<b>provisionalTax</b> ➤ <b>provisionalTaxPayable</b>	Optional	Provisional tax payable
<b>provisionalTax</b> ➤ <b>provisionalTaxStartDate</b>	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
<b>submissionKey</b>	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.
<b>totalGeneralInsurancePremiums</b>	Optional	Total gross premium paid for general insurance.
<b>totalLifeInsurancePremiums</b>	Optional	Total gross premium paid for Lloyd's of London life insurance
<b>totalGuarantorFees</b>	Optional	Total gross guarantor fees
<b>totalGrossPremiumsFees</b>	Optional	Total gross premium and guarantor fees
<b>totalTaxableIncome</b>	Optional	Total taxable income
<b>totalTaxLiability</b>	Optional	Total income tax liability
<b>totalSwissGrossPremiums</b>	Optional	Total gross premiums paid to Switzerland
<b>paymentsToGeneralInsurers</b>	Optional	Payments to General Insurers/Reinsurers
<b>guarantors</b>	Optional	Guarantors
<b>paymentsToSwissInsurers</b>	Optional	Payments to Swiss-Resident Insurers/Reinsurers
<b>generalPayment</b> ➤ <b>insurerName</b>	Required	Name of insurer/reinsurer
<b>generalPayment</b> ➤ <b>taxResidenceCountry</b>	Required	Country of tax residence ( <a href="#">ISO 3166-1 alpha-2</a> )
<b>generalPayment</b> ➤ <b>grossPremiums</b>	Required	Gross premiums
<b>guarantor</b> ➤ <b>guarantorName</b>	Required	Guarantor full name
<b>guarantor</b> ➤ <b>taxResidenceCountry</b>	Required	Country of tax residence ( <a href="#">ISO 3166-1 alpha-2</a> )
<b>guarantor</b> ➤ <b>grossFees</b>	Required	Gross fees
<b>swissPayment</b> ➤ <b>swissInsurerName</b>	Required	Name of insurer/reinsurer
<b>swissPayment</b> ➤ <b>swissGrossPremiums</b>	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
<b>submissionKey</b>	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.
<b>currentValueOfFunds</b>	Optional	Current value of funds and investments
<b>currentValueOfDesignatedSources</b>	Optional	Current value of funds and investments (designated sources)
<b>investmentBefore1983</b>	Optional	Value of all funds and investments as at 22 June 1983
<b>totalNetIncomeOfFund</b>	Optional	Total net income of the fund
<b>previousLosses</b>	Optional	Previous loss attributable to investments and funds
<b>otherAdjustments</b>	Optional	Any other adjustments
<b>undistributedCategoryBIncome</b>	Optional	Undistributed Category B income
<b>distributedCategoryBIncome</b>	Optional	Distributed Category B income
<b>lossesBroughtForward</b>	Optional	Fund claimed any Category B income losses brought forward
<b>authorisedPersonName</b>	Optional	Name of authorised person
<b>authorisedPersonTitle</b>	Optional	Designation or title of authorised person

### 3.1.4.14 IR3F

```

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

```

```

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

```

```

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

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>livestockIncome</b> ➤ <b>type</b>	Optional	Income from livestock sales— Type of livestock  List of valid values: CATTLE, DEER, GOAT, PIGS, SHEEP, OTHER
<b>livestockIncome</b> ➤ <b>number</b>	Optional	Income from livestock sales— Number sold
<b>livestockIncome</b> ➤ <b>value</b>	Optional	Income from livestock sales— Amount
<b>livestockOnHandEOY</b> ➤ <b>type</b>	Optional	Livestock on hand and unsold at the end of the year—Type
<b>livestockOnHandEOY</b> ➤ <b>class</b>	Optional	Livestock on hand and unsold at the end of the year—Class
<b>livestockOnHandEOY</b> ➤ <b>number</b>	Optional	Livestock on hand and unsold at the end of the year— Number
<b>livestockOnHandEOY</b> ➤ <b>valuePerHead</b>	Optional	Livestock on hand and unsold at the end of the year—Value per head
<b>woolBalesSold</b>	Optional	Number of bales sold (wool)
<b>woolBalesIncome</b>	Optional	Income (wool sales)
<b>woolOnHand</b>	Optional	Unsold bales on hand (wool)
<b>woolOnHandAverageValue</b>	Optional	Average bale value
<b>meatHidesSkinsVelvet</b>	Optional	Meat, hides, skins and velvet
<b>grainSeedsFruitTobaccoHopsGardenProduce</b>	Optional	Grain, seeds, fruit, tobacco, hops, garden or other produce



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

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

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

### 3.1.4.15 IR3B

```

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

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>salesAmount</b>	Optional	Sales
<b>openingStockAmount</b>	Optional	Opening stock
<b>purchasesAmount</b>	Optional	Purchases
<b>closingStockAmount</b>	Optional	Closing stock
<b>otherIncome</b>	Optional	Other income
<b>accLevies</b>	Optional	Accident compensation levies paid to ACC

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

### 3.1.4.16 IR3R

```

<rc:formFields xsi:type="r:FormFieldsType">
  <r:submissionKey>1532960768</r:submissionKey>
  <r:totalRents>700000.00</r:totalRents>
  <r:otherIncomeDescription>Example</r:otherIncomeDescription>
  <r:otherIncomeAmount>1000.00</r:otherIncomeAmount>
  <r:gainLossOnDisposal>200.00</r:gainLossOnDisposal>
  <r:totalIncome>701200.00</r:totalIncome>
  <r:ratesAmount>0.00</r:ratesAmount>
  <r:insuranceAmount>0.00</r:insuranceAmount>
  <r:interestAmount>0.00</r:interestAmount>
  <r:propertyInterestLimitation>
    <ic:totalInterest>0.00</ic:totalInterest>
    <ic:interestExpenseClaimed>0.00</ic:interestExpenseClaimed>
    <ic:interestExpenseClaimedReason>
      <ic:notResidentialOrMaoriExempt>>false</ic:notResidentialOrMaoriExempt>
      <ic:propertyNotInNz>>false</ic:propertyNotInNz>
      <ic:loansDrawnDown>>false</ic:loansDrawnDown>
      <ic:newBuildExemption>>true</ic:newBuildExemption>
      <ic:developmentExemption>>false</ic:developmentExemption>
    <ic:emergencyTransitionalSocialCouncil>>false</ic:emergencyTransitionalSocialCouncil>
    </ic:interestExpenseClaimedReason>
  </r:propertyInterestLimitation>
  <r:agentFeesAmount>0.00</r:agentFeesAmount>
  <r:repairsAndMaintenanceDetails>
    <r:other>
      <r:type>Repairs Example 1</r:type>
      <r:amount>1000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Repairs Example 2</r:type>
      <r:amount>2000.00</r:amount>
    </r:other>
  </r:repairsAndMaintenanceDetails>
  <r:otherExpensesDetails>
    <r:other>
      <r:type>Expenses Example 1</r:type>
      <r:amount>3000.00</r:amount>
    </r:other>
    <r:other>
      <r:type>Expenses Example 2</r:type>
      <r:amount>4000.00</r:amount>
    </r:other>
  </r:otherExpensesDetails>
  <r:buildingDepreciation>0.00</r:buildingDepreciation>
  <r:assetDepreciation>0.00</r:assetDepreciation>
  <r:totalExpenses>10000.00</r:totalExpenses>
  <r:netRentalIncome>691200.00</r:netRentalIncome>
  <r:straightLineCost>0.00</r:straightLineCost>
  <r:straightLineRate>0.00</r:straightLineRate>
  <r:straightLineClaimed>0.00</r:straightLineClaimed>
  <r:diminishingValueOpening>0.00</r:diminishingValueOpening>
  <r:diminishingValueRate>0.00</r:diminishingValueRate>
  <r:diminishingValueClaimed>0.00</r:diminishingValueClaimed>
  <r:diminishingValueClosing>0.00</r:diminishingValueClosing>
  <r:depreciationAssetsDetails>
    <r:depreciation>
      <r:asset>string</r:asset>
      <r:datePurchased>2018-01-01</r:datePurchased>
      <r:cost>0</r:cost>
      <r:opening>0</r:opening>
    </r:depreciation>
  </r:depreciationAssetsDetails>
</rc:formFields>
  
```

```

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

```

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>totalRents</b>	Optional	Total rents
<b>otherIncomeDescription</b>	Optional	Other income (specify)
<b>otherIncomeAmount</b>	Optional	Other income
<b>gainLossOnDisposal</b>	Optional	Gain or loss on disposal
<b>totalIncome</b>	Optional	Total income
<b>ratesAmount</b>	Optional	Rates
<b>insuranceAmount</b>	Optional	Insurance
<b>interestAmount</b>	Optional	Interest (Deprecated for income tax years 2022+, use propertyInterestLimitation's totalInterest instead)
<b>propertyInterestLimitation</b> ➤ <b>totalInterest</b>	Optional	Total Interest
<b>propertyInterestLimitation</b> ➤ <b>interestExpenseClaimed</b>	Optional	Interest Expense Claimed
<b>interestExpenseClaimedReason</b> ➤ <b>notResidentialOrMaoriExempt</b>	Optional	A Māori exempt company or not a residential land company
<b>interestExpenseClaimedReason</b> ➤ <b>propertyNotInNz</b>	Optional	Certain schedule 15 exclusions or property not in NZ

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



Field	Requirement	Description
<b>diminishingValueClaimed</b>	Optional	Diminishing value method—depreciation claimed
<b>diminishingValueClosing</b>	Optional	Diminishing value method—closing adjusted tax
<b>depreciationAssetsDetails</b>	(see depreciation fields below)	
<b>depreciation</b> ➤ <b>asset</b>	Optional	Assets
<b>depreciation</b> ➤ <b>datePurchased</b>	Optional	Date purchased
<b>depreciation</b> ➤ <b>cost</b>	Optional	Cost
<b>depreciation</b> ➤ <b>opening</b>	Optional	Opening adjusted tax value
<b>depreciation</b> ➤ <b>rate</b>	Optional	Rate (%)
<b>depreciation</b> ➤ <b>method</b>	Optional	Method (DV or SL)
<b>depreciation</b> ➤ <b>claimed</b>	Optional	Depreciation claimed
<b>depreciation</b> ➤ <b>closing</b>	Optional	Closing adjusted tax value
<b>propertyAddress1</b>	Optional	First line of property rental address
<b>propertyAddress2</b>	Optional	Second line of property rental address
<b>availableMonths</b>	Optional	Period for which the property was available to rent

### 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
<b>submissionKey</b>	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.
<b>stockSaleOrRedemption</b>	Optional	Stock sales/redemption payment
<b>totalInterestReceived</b>	Optional	Investment interest
<b>originalCost</b>	Optional	Sum paid for stock
<b>interestIncludedInPreviousReturns</b>	Optional	Interest from previous tax returns

### 3.1.4.18 IR10

```

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

```

```

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

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>multipleActivity</b>	Optional	Multiple activity indicator
<b>grossSalesAndServiceIncome</b>	Optional	Gross income from sales/services
<b>openingStock</b>	Optional	Opening stock
<b>purchases</b>	Optional	Purchases
<b>closingStock</b>	Optional	Closing stock
<b>grossProfit</b>	Optional	Gross profit
<b>interestReceived</b>	Optional	Interest received
<b>dividendsReceived</b>	Optional	Dividends received
<b>rentLeaseLicenceIncome</b>	Optional	Rental, lease and licence income
<b>otherIncome</b>	Optional	Other income
<b>totalIncome</b>	Optional	Total income
<b>badDebts</b>	Optional	Bad debts
<b>depreciationAndAmortisation</b>	Optional	Accounting depreciation and amortisation
<b>insurance</b>	Optional	Insurance (exclude ACC levies)
<b>interestExpense</b>	Optional	Interest expense
<b>fees</b>	Optional	Professional and consulting fees
<b>rates</b>	Optional	Rates
<b>rentsLeasesLicences</b>	Optional	Rental, lease and licence payments
<b>repairsAndMaintenance</b>	Optional	Repairs and maintenance

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

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

### 3.1.4.19 IR215

```

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

```

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>childIncome</b> ➤ <b>childName</b>	Optional	Child's name
<b>childIncome</b> ➤ <b>sharedCareIndicator</b>	Optional	Shared care
<b>childIncome</b> ➤ <b>childIrdNumber</b>	Optional	Child's IRD number
<b>childIncome</b> ➤ <b>passiveIncome</b>	Optional	Passive income
<b>partnersName</b>	Optional	Spouse's or partner's name
<b>partnersIrdNumber</b>	Optional	Spouse's or partner's IRD number
<b>partnersCountry</b>	Optional	Spouse's or partner's country of residence (refer to <a href="#">ISO-3166-1 alpha-3</a> for country codes)
<b>partnersPassiveIncome</b>	Optional	Spouse's or partner's passive income
<b>otherPayment</b> ➤ <b>paymentType</b>	Optional	Type of payment
<b>otherPayment</b> ➤ <b>paymentAmount</b>	Optional	Payment amount
<b>retirementContributions</b>	Optional	Retirement contributions
<b>depreciationRecovered</b>	Optional	Depreciation recovered
<b>nonResidentForeignSourcedIncome</b>	Optional	Non-resident foreign-sourced income NOTE: This field is not used for file operation.



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

Field	Requirement	Description
<b>attributedIncomeMajorShareholderCC</b> ➤ <b>netIncomeForCompanyIncomeYear</b>	Optional	Company's net total income for company's income year
<b>attributedIncomeMajorShareholderCC</b> ➤ <b>percentageOfSharesHeld</b>	Optional	Percentage of shares held in the company on last day of company's income year. Field must be between 10% and 100%
<b>attributedIncomeMajorShareholderCC</b> ➤ <b>totalDividendsPaidByCompany</b>	Optional	Total dividends paid by company for company's income year
<b>attributedDependentIncomeMajorShareholderCC</b> ➤ <b>netIncomeForCompanyIncomeYear</b>	Optional	Company's net total income for company's income year
<b>attributedDependentIncomeMajorShareholderCC</b> ➤ <b>percentageOfSharesHeld</b>	Optional	Percentage of shares held in company on last day of company's income year. Field must be between 10% and 100%.
<b>attributedDependentIncomeMajorShareholderCC</b> ➤ <b>totalDividendsPaidByCompany</b>	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
<b>submissionKey</b>	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.
<b>trustName</b>	Required	Trust's name
<b>trustIrdNumber</b>	Optional	Trust's IRD number
<b>estateTrustType</b>	Optional	Estate or trust type F: Foreign Trust N: Non-complying Trust
<b>grossInterest</b>	Optional	Gross interest
<b>grossDividends</b>	Optional	Gross dividends
<b>otherIncome</b>	Optional	Other income
<b>taxableDistribution</b>	Optional	Taxable distribution
<b>residentWithholdingTax</b>	Optional	Resident withholding tax
<b>dividendImputationCredits</b>	Optional	Dividend imputation credits
<b>dividendWithholdingPaymentCreditsAndRWT</b>	Optional	Dividend withholding payment credits and resident withholding tax
<b>taxPaidOverseas</b>	Optional	Tax paid overseas
<b>foreignNRWT</b>	Optional	Foreign non-resident withholding tax
<b>taxPaidByTrustees</b>	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
<b>submissionKey</b>	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.
<b>openingDate</b>	Optional	Opening date
<b>openingBalance</b>	Optional	Opening balance
<b>betaEntry</b> ➤ <b>dateOfEntry</b>	Optional	BETA date
<b>betaEntry</b> ➤ <b>sourceAndDescription</b>	Optional	Source and description of BETA
<b>betaEntry</b> ➤ <b>balance</b>	Optional	Balance of BETA
<b>closingDate</b>	Optional	Closing date
<b>closingBalance</b>	Optional	Closing balance
<b>balanceAt1April</b>	Optional	Balance of the BETA at 1 April of the tax year
<b>year1April</b>	Required	Year of the BETA beginning 1 April
<b>balanceAt31March</b>	Optional	Balance of the BETA as 31 March of the tax year
<b>year31March</b>	Required	Year of the BETA ending 31 March

### 3.1.4.22 IR833

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

Field	Requirement	Description
<b>submissionKey</b>	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.
<b>brightLine</b>	Optional	Bright-line test
<b>propertyTitle</b>	Optional	Property title number (String Length 50)
<b>propertyAddress1</b>	Optional	Property address line 1 (String Length 255)
<b>propertyAddress2</b>	Optional	Property address line 2
<b>propertySuburb</b>	Optional	Property address suburb
<b>propertyCity</b>	Optional	Property address city
<b>propertyPostCode</b>	Optional	Property address post code
<b>dateOfPurchase</b>	Required	Date of purchase/acquisition
<b>dateOfSale</b>	Required	Date of sale/disposal
<b>salePrice</b>	Optional	Sale price
<b>purchasePrice</b>	Optional	Purchase price
<b>deductibleCosts</b>	Optional	Deductible costs
<b>totalCosts</b>	Optional	Total costs
<b>netProfitLoss</b>	Optional	Net profit loss NOTE: This field is not used for file operation.
<b>shareOfOwnership</b>	Optional	Percentage of property ownership

---

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

### Controlled Foreign Company Disclosures

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



Field	Requirement	Description
<b>incomeInterest</b>	Optional	Income interest NOTE: Ignored for <code>australianCFC=true</code>
<b>attributedIncome</b>	Optional	Attributed CFC income or loss **
<b>incomeAfterNetLoss</b>	Optional	Income after net loss **
<b>taxCreditsEarnedInCurrentYear</b>	Optional	Tax credits earned in current year **
<b>taxCreditsUsedInCurrentYear</b>	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
<b>fifName</b>	Optional	Name of Foreign Investment Fund
<b>balanceDate</b>	Optional	Balance date of the company
<b>primaryActivity</b>	Optional	Primary activity of company List of valid values: DISTRIBUTOR, FINANCIER, HEADOFFICE, INSURER, INTANGIBLE, INVESTOR, MANUFACTURER, OTHER, PROVIDER, PURAGENT, RESEARCH, RETAIL, RISK, SELLAGENT, TOLL
<b>primaryActivityOther</b>	Optional	Required if <code>primaryActivity</code> is OTHER, description of business activity
<b>jurisdiction</b>	Optional	Country in which the company or fund is taxed (refer to <a href="#">ISO-3166-1 alpha-3</a> for country codes)
<b>jurisdictionOther</b>	Optional	Required to be input if the country does not exist in ISO-3166-1.
<b>currency</b>	Optional	Currency in which the business operates, as per <a href="#">ISO 4217</a>
<b>currencyOther</b>	Required	If currency is not accounted for in specified currency list
<b>sectionEX35AustralianExemption</b>	Optional	Section EX35 Australian exemption
<b>activeBusinessTest</b>	Optional	Active business test NOTE: Ignored if <code>sectionEX35AustralianExemption=true</code>

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

\* Not required when sectionEX35AustralianExemption or activeBusinessTest are true.

### Foreign Investment Fund Calculation Methods

Field	Requirement	Description
<b>calculationMethod</b>	Optional	Calculation method for Foreign Investment Fund List of valid values: COST, CV, DRR, FDR
<b>methodFIFName</b>	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.
<b>stockExchangeCode</b>	Optional	Stock code
<b>country</b>	Optional	Country in which the company or fund is taxed (refer to <a href="#">ISO-3166-1 alpha-3</a> for country codes)
<b>methodMarketValue</b>	Optional	Open (or closing) Market Value in NZD

### 3.1.5 Attachment forms

<attachmentForms> structure:

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

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

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

### 3.1.6 Amendments

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

## 3.2 Prepop

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

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

<retrieveFormInfoRequest> structure:

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

Field	Requirement	Description
<b>majorFormType</b>	Required	Required for every retrieveFormInfoRequest
<b>minorFormType</b>	Not used	Not used for prepop operation
<b>submissionKey</b>	Not used	Not used for prepop operation

### 3.2.1 Non-Individual response

<prepopResponse> structure:

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

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

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

### 3.2.2 Individual response

<prepopResponse> structure:

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

Field	Description
<b>periodBegin</b>	Period begin date
<b>periodEnd</b>	Period end date



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

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

### 3.3 RetrieveStatus

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

**<retrieveFormInfoRequest>** structure:

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

Field	Requirement	Description
<b>majorFormType</b>	Required	Required for every retrieveFormInfoRequest
<b>minorFormType</b>	Not used	Not used for retrieveStatus operation
<b>submissionKey</b>	Not used	Not used for retrieveStatus operation

**<retrieveStatusResponse>** structure:

```
<retrieveStatusResponse xmlns="urn:www.ird.govt.nz/GWS:types/ReturnCommon.v2">
  <statusMessage xmlns="urn:www.ird.govt.nz/GWS:types/Common.v2">
    <statusCode>0</statusCode>
    <errorMessage/>
  </statusMessage>
  <responseBody>
    <returnStatus>
      <status code="OPRCG">Overtime-processing</status>
      <submissionKey>409575424</submissionKey>
      <minorFormType>3</minorFormType>
      <additionalInfo code="RTNERE">Generic error with the return</additionalInfo>
    </returnStatus>
    <returnStatus>
      <status code="OPRCG">Overtime-processing</status>
      <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
<b>Default assessment</b>	EST	This status is displayed when the return is a default assessment
<b>Expected</b>	EXP	This status is displayed when a return is expected to be filed
<b>Interim-processing</b>	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.
<b>Interim return</b>	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.
<b>Late-processing</b>	LPRCG	This status is displayed when the return is received late and processing
<b>Late-processed</b>	LPRCD	This status is displayed when the return is processed late
<b>Optional</b>	NRQD	This status is displayed when the return is not required to be filed, but the customer may choose to file anyway
<b>Ontime-processing</b>	OPRCG	This status is displayed when the return is received on time and processing
<b>Ontime-processed</b>	OPRCD	This status is displayed when the return is processed on time
<b>Overdue</b>	OVERDU	This status is displayed when the return is overdue
<b>Submitted</b>	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
<b>majorFormType</b>	Required	Required for every retrieveFormInfoRequest
<b>minorFormType</b>	Required	Used to determine the form type to retrieve
<b>submissionKey</b>	Optional	Can be used to specify a submission of the minor form type. This is required for form types that allow multiple forms to be submitted per period.

<**retrieveReturn**> structure:

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

```

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

```

```

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

```



### 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="ACCORD">123456789</cmn:identifier>
  <cmn:accountType>INC</cmn:accountType>
  <rc:majorFormType>INC</rc:majorFormType>
</rc:retrieveFilingObligationsRequest>
```

**<retrieveFilingObligationsResponse>** structure:

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

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

#### 4.1.4 Form fields

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

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

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

Field	Requirement	Description
<b>partnerReligiousOrganisationDonations</b>	Optional	Partner's contribution to the religious organisation donations
<b>doneeOrganisationDonations</b>	Optional	Donee organisation donations
<b>partnerDoneeOrganisationDonations</b>	Optional	Partner's contribution to the donee organisation donations
<b>totalReceiptAmount</b>	Not used	Total receipt amount. This will be populated on retrieveReturn.
<b>taxCreditClaimAmount</b>	Not used	Tax credit claim amount. This will be populated on retrieveReturn.
<b>partnerIRD</b>	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
<b>majorFormType</b>	Required	Required for every retrieveFormInfoRequest
<b>minorFormType</b>	Not used	Not used for retrieveStatus operation
<b>submissionKey</b>	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
<b>Processed</b>	PRCD	This is displayed when the customer's receipts have been approved
<b>Processing</b>	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
<b>majorFormType</b>	Required	Required for every retrieveFormInfoRequest
<b>submissionKey</b>	Not used	submissionKey is not used for the REB account type

<**retrieveReturn**> structure:

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

---

## 5 Additional development resources

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

To access the SDK, do one of the following:

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

### 5.1 Schemas

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

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

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

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

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



## 5.2 WSDLs

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

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

All WSDL messages follow this naming convention:

Return\_<operation>\_InputMessage or Return\_<operation>\_OutputMessage.

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

## 6 Responses

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

### 6.1 Generic gateway response codes

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

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

Standard codes	Standard message	Description
<b>7</b>	Account type not supported	<p>This code will be returned for queries on account types not supported in any Gateway Services web services.</p> <p>From April 2019 this will be any account type other than AIL, AIP, BPA, MPO, CRS, DWT, FAT, FBT, GMD, GSD, GST, INC, IIT, ITN, IPS, NRT, PIE, PRS, PSO, EMP, RLT, RWT.</p> <p>For specific services some of the account types above may not be supported—please see the related documentation and the service-specific response codes below.</p>
<b>20</b>	Unrecognised XML request	The XML submitted is not recognisable and no schema can be determined
<b>21</b>	XML request failed validation	The XML structure did not meet the definition laid out by the schemas published by Inland Revenue
<b>(none)</b>	(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.
<b>(none)</b>	(SOAP fault) UnAuthorised	<p>An unexpected technical fault has been detected. Depending on the context (eg if an online user is waiting), try the request again after at least five seconds. If the fault recurs then please contact <a href="mailto:GatewayServices@ird.govt.nz">GatewayServices@ird.govt.nz</a>.</p>

## 6.2 Generic returns response codes

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

Standard codes	Standard message	Description
<b>100</b>	Invalid request data	Could not extract data from XML payload
<b>101</b>	Unable to file return	An error has occurred while filing return. This may be due to invalid information in the specific return form fields.
<b>102</b>	ID/account type not valid	The account type/ ID submitted does not exist
<b>103</b>	No return found	No return exists on the selected filing period
<b>104</b>	Invalid filing period	The periodEndDate did not match a valid filing period for the account
<b>105</b>	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.
<b>106</b>	Operation not available for major form type	The operation performed does not exist for the account type/major form type combination submitted
<b>107</b>	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.
<b>109</b>	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.
<b>133</b>	Nil returns are not supported for tax type	Nil returns are not supported for the tax type being filed
<b>135</b>	Invalid IRD number	An invalid IRD number was used on a field. Additional information will indicate which field does not meet the criteria.
<b>140</b>	Invalid minor form type	The value provided as a minor form type was invalid
<b>141</b>	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.
<b>142</b>	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.

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

### 6.3 Income Tax-specific response codes

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

Standard codes	Standard message	minorFormType
<b>2001</b>	totalPAYEDeducted must be less than totalGrossIncome	3, 3NR, CALC
<b>2002</b>	totalPAYEDeducted cannot be less than ACC earner's levy	3, CALC
<b>2003</b>	totalIncomeNotLiableForACCLevy cannot be greater than totalGrossIncome	3, CALC
<b>2004</b>	totalExtinguishedTCPDs cannot be greater than totalTCPDs	3, CALC
<b>2005</b>	schedularExpenses cannot be greater than 0 if grossSchedularPayments is 0	3, CALC
<b>2009</b>	maoriAuthorityDistributions totalMACredits cannot be greater than maoriAuthorityDistributions totalMADistributions	3, 3NR
<b>2011</b>	pieIncome totalTaxCredits cannot be greater than allowable PIE income total tax credits. NOTE: This error code will only be returned for periods up to 2020	3, CALC
<b>2012</b>	Cannot claim ltcNonAllowableDeductions and ltcPriorYearNonAllowableDeductionsClaimed	3, 3NR, 6, 7
<b>2013</b>	lossesClaimedThisYear cannot be greater than lossesBroughtForward. NOTE: This error code will not be returned if a LossCarryBackAvailable indicator exists on the period for which the customer is filing (2019 and 2020 tax years only)	3, 3NR, 4, 6
<b>2014</b>	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
<b>2015</b>	numberOfQualifyingMonths cannot be greater than 12	3
<b>2016</b>	Customer not entitled for earlyPaymentDiscountEligibility	3, 3NR
<b>2017</b>	partYearReason is required when partYearReturnIndicator is true	3, 3NR, CALC
<b>2018</b>	partYearStartDate is required when partYearReturnIndicator is true	3, 3NR, CALC
<b>2019</b>	partYearEndDate must be contained within the return period	3, 3NR, CALC

Standard codes	Standard message	minorFormType
<b>2020</b>	partYearEndDate is required when partYearReturnIndicator is true	3, 3NR, CALC
<b>2021</b>	partYearStartDate must be contained within the return period	3, 3NR, CALC
<b>2022</b>	partYearEndDate cannot be less than partYearStartDate	3, 3NR, CALC
<b>2023</b>	schedularPayments withholdingTaxDeducted cannot be greater than schedularPayments totalIncome	4
<b>2024</b>	totalGrossPremiumPaidToSwitzerland cannot be greater than totalGrossPremium	4
<b>2031</b>	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
<b>2032</b>	dividendIncome totalImputationCredits does not equal sum of incomeAttribution shareOfImputationCredits	7
<b>2033</b>	Partnerships cannot have ltcIncome totalTaxCredits	7
<b>2034</b>	Partnerships cannot have ltcIncome totalIncome	7
<b>2035</b>	Partnerships cannot have ltcNonAllowableDeductions	7
<b>2036</b>	Partnerships cannot have ltcPriorYearNonAllowableDeductionsClaimed	7
<b>2037</b>	Partnerships cannot have ltcAdjustedIncome	7
<b>2038</b>	overseasIncome totalTaxPaid does not equal sum of incomeAttribution shareOfOverseasTaxPaid	7
<b>2039</b>	totalIncomeLossAfterExpenses does not equal sum of incomeAttribution totalIncome	7
<b>2041</b>	friendlyNetIncome must be 0 when typeOfClubOrSociety is not F	9
<b>2042</b>	imputationBroughtForward must be 0 when incorporatedBody is true	9
<b>2044</b>	totalDeductionsToOtherSchemes cannot be 0 if electionRequired is true	44
<b>2045</b>	deductionsTreatedAsCapitalOnDisposal, deductionsTreatedAsRevenueOnDisposal, additionsTreatedAsCapitalOnDisposal, or additionsTreatedAsRevenueOnDisposal must be provided if preApril1988InvestmentsDisposedOf is true	44
<b>2046</b>	totalInterestRWT cannot be greater than totalInterest	3NR

Standard codes	Standard message	minorFormType
<b>2047</b>	totalDividendCredits cannot be greater than totalDividends	3NR
<b>2048</b>	nrwtOnTotalDividends cannot be greater than totalDividends	3NR
<b>2049</b>	nrwtOnTotalInterest cannot be greater than totalInterest	3NR
<b>2050</b>	nrwtOnTotalInterest cannot be 0 when totalInterestRWT is not 0	3NR
<b>2051</b>	nrwtOnTotalDividends cannot be 0 when totalDividendCredits is not 0	3NR
<b>2052</b>	nzIncomeWithTaxDeducted totalTaxPaid cannot be greater than nzIncomeWithTaxDeducted totalIncome	3NR
<b>2053</b>	pieIncome totalTaxCredits cannot be greater than taxOnTaxableIncome	3NR
<b>2054</b>	nrwtOnTotalRoyalties cannot be 0 when totalWithholdingTaxOnRoyalties is not 0	3NR
<b>2055</b>	totalWithholdingTaxOnRoyalties cannot be greater than totalRoyalties	3NR
<b>2056</b>	nrwtOnTotalRoyalties cannot be greater than totalRoyalties	3NR
<b>2057</b>	Invalid partYearReason	3, 3NR
<b>2058</b>	Invalid provisionalTaxOption	3, 3NR, 4, 6, 8, 9, 44
<b>2059</b>	Category A income cannot be submitted with an IR6	44E
<b>2060</b>	Category B income cannot be submitted with an IR4 without Category A income	44E
<b>2061</b>	partYearReturnIndicator must be true if partYearReason, partYearStartDate or partYearEndDate is set	3, 3NR, CALC
<b>2062</b>	interest, dividends, taxableMADistributions and otherIncome must be 0 when typeOfClubOrSociety is F	9
<b>2063</b>	dividendsAsInterestIncome totalImputationCredits cannot be greater than dividendsAsInterestIncome totalGrossDividends	CALC
<b>2064</b>	dividendsAsInterestIncome totalRWTCredits cannot be greater than dividendsAsInterestIncome totalGrossDividends	CALC
<b>2065</b>	maoriAuthorityDistributions totalMACredits cannot be greater than maoriAuthorityDistributions totalMADistributions	CALC



Standard codes	Standard message	minorFormType
<b>2066</b>	maoriAuthorityDistributions totalMARWTCredits cannot be greater than maoriAuthorityDistributions totalMADistributions	CALC
<b>2067</b>	Total partnership attributionOfIncome must equal 100	7
<b>2068</b>	provisionalTaxPayable must be a whole dollar amount for STD or EST provisionalTaxOption	3, 3NR, 4, 6, 8, 9, 44
<b>2069</b>	nzLifeOrTransfersTotalAssets and electionRequired cannot be true if assetsIncludeNZLifeOrTransferred is false	44
<b>2070</b>	electionRequired cannot be true if assetsIncludeNZLifeOrTransferred and nzLifeOrTransfersTotalAssets are true	44
<b>2071</b>	payeDeductedOnESSIncome cannot be greater than totalESSIncome	CALC
<b>2072</b>	dateOfSale cannot be before dateOfPurchase	833
<b>2073</b>	dateOfSale and dateOfPurchase cannot be in the future	833
<b>2074</b>	remuneration cannot be on the same line as shareholderLossOffsets or subventionPayments	4
<b>2075</b>	Estate or trust not paying tax on this beneficiary's income	6
<b>2101</b>	schedularPayments withholdingTaxDeducted must be 0 on return for agent non-resident insurer	4
<b>2102</b>	schedularPayments totalIncome must be 0 on return for agent non-resident insurer	4
<b>2103</b>	interestIncome totalTaxPaid must be 0 on return for agent non-resident insurer	4
<b>2104</b>	interestIncome totalIncome must be 0 on return for agent non-resident insurer	4
<b>2105</b>	pieIncome totalTaxCredits must be 0 on return for agent non-resident insurer	4
<b>2106</b>	pieIncome totalIncome must be 0 on return for agent non-resident insurer	4
<b>2107</b>	dividendIncome totalImputationCredits must be 0 on return for agent non-resident insurer	4
<b>2108</b>	dividendIncome totalRWTCredits must be 0 on return for agent non-resident insurer	4
<b>2109</b>	dividendIncome totalGrossDividends must be 0 on return for agent non-resident insurer	4
<b>2110</b>	maoriAuthorityDistributions totalMACredits must be 0 on return for agent non-resident insurer	4

Standard codes	Standard message	minorFormType
<b>2111</b>	maoriAuthorityDistributions totalMADistributions must be 0 on return for agent non-resident insurer	4
<b>2112</b>	partnershipEstateTrustIncome totalTaxCredits must be 0 on return for agent non-resident insurer	4
<b>2113</b>	partnershipEstateTrustIncome totalIncome must be 0 on return for agent non-resident insurer	4
<b>2114</b>	overseasIncome totalTaxPaid must be 0 on return for agent non-resident insurer	4
<b>2115</b>	overseasIncome totalIncome must be 0 on return for agent non-resident insurer	4
<b>2116</b>	businessOrRentalIncome must be 0 on return for agent non-resident insurer	4
<b>2117</b>	totalTaxablePremium must be 0 on return for customers that are not agent non-resident insurers	4
<b>2118</b>	otherIncome must be 0 on return for agent non-resident insurer	4
<b>2119</b>	rlwtCredit must be 0 on return for agent non-resident insurer	4
<b>2120</b>	saleOfProperty must be 0 on return for agent non-resident insurer	4
<b>2121</b>	donationsMade must be 0 on return for agent non-resident insurer	4
<b>2122</b>	lossesBroughtForward must be 0 on return for agent non-resident insurer	4
<b>2123</b>	lossesClaimedThisYear must be 0 on return for agent non-resident insurer	4
<b>2124</b>	netLossesToFrom must be 0 on return for agent non-resident insurer	4
<b>2125</b>	subventionPaymentsToFrom must be 0 on return for agent non-resident insurer	4
<b>2126</b>	totalGrossPremium must be 0 on return for customers that are not agent non-resident insurers	4
<b>2127</b>	totalGrossPremiumPaidToSwitzerland must be 0 on return for customers that are not agent non-resident insurers	4
<b>2150</b>	Partner split cannot be greater than donation	REB
<b>2151</b>	Donation amount must be greater than or equal to five dollars	REB
<b>2152</b>	Partner IRD is required when specifying partner donation amounts	REB

Standard codes	Standard message	minorFormType
<b>2153</b>	The period end date may not be more than four years in the past	REB
<b>2200</b>	balanceDate must be set	CFC
<b>2201</b>	primaryActivity and primaryActivityOther cannot both be null	CFC
<b>2202</b>	jurisdiction and jurisdictionOther cannot both be null	CFC
<b>2203</b>	currency and currencyOther cannot both be null	CFC
<b>2204</b>	employees cannot be 0 when australianoCFC or activeCFC are true	CFC
<b>2205</b>	earnings cannot be 0 when australianoCFC or activeCFC are true	CFC
<b>2206</b>	totalAssetsLessFinancialAssets cannot be 0 when australianoCFC or activeCFC are true	CFC
<b>2207</b>	primaryActivityOther cannot be null when primaryActivity is OTHER	CFC
<b>2208</b>	Invalid jurisdiction or country	CFC
<b>2209</b>	Invalid currency	CFC
<b>2210</b>	Invalid primaryActivity	CFC
<b>2211</b>	Invalid calculationMethod	CFC
<b>2212</b>	methodFIFName is required	CFC
<b>2213</b>	interestIncome totalTaxPaid must be 0 on non-resident auto-calc return	CALC
<b>2214</b>	interestIncome totalIncome must be 0 on non-resident auto-calc return	CALC
<b>2215</b>	dividendIncome totalImputationCredits must be 0 on non-resident auto-calc return	CALC
<b>2216</b>	dividendIncome totalRWTCredits must be 0 on non-resident auto-calc return	CALC
<b>2217</b>	dividendIncome totalGrossDividends must be 0 on non-resident auto-calc return	CALC
<b>2218</b>	dividendsAsInterestIncome totalImputationCredits must be 0 on non-resident auto-calc return	CALC
<b>2219</b>	dividendsAsInterestIncome totalRWTCredits must be 0 on non-resident auto-calc return	CALC
<b>2220</b>	dividendsAsInterestIncome totalGrossDividends must be 0 on non-resident auto-calc return	CALC
<b>2221</b>	maoriAuthorityDistributions totalMACredits must be 0 on non-resident auto-calc return	CALC
<b>2222</b>	maoriAuthorityDistributions totalMARWTCredits must be 0 on non-resident auto-calc return	CALC

Standard codes	Standard message	minorFormType
<b>2223</b>	maoriAuthorityDistributions totalMADistributions must be 0 on non-resident auto-calc return	CALC
<b>2224</b>	pieIncome totalTaxCredits must be 0 on non-resident auto-calc return	CALC
<b>2225</b>	pieIncome totalIncome must be 0 on non-resident auto-calc return	CALC
<b>2226</b>	nonResidentForeignSourcedIncome is not used for the IR215 starting 2020 and onward	215
<b>2227</b>	residentialRentalIncome indicator is required if residentialRentalIncome totalIncome or residentialRentalIncome residentialRentalDeductions are non-zero values	3, 3NR, 4, 6, 7, 8, 9, 44
<b>2228</b>	lossCarriedBackPriorYear must be 0 when there is no LCB indicator on the previous income tax period	3, 3NR, 4, 6, 8, 9, 44
<b>2230</b>	incomeFromPIE is not used for the IR215 starting 2021 onwards	215
<b>2330</b>	The value of totalGeneralInsurancePremiums must match the sum of paymentsToGeneralInsurers grossPremiums	1215
<b>2331</b>	The value of totalGuarantorFees must match the sum of guarantors grossFees	1215
<b>2332</b>	The value of totalGrossPremiumsFees must match the sum of totalGeneralInsurancePremiums, totalLifeInsurancePremiums, totalGuarantorFees	1215
<b>2333</b>	The value of totalSwissGrossPremiums must match the sum of paymentsToSwissInsurers swissGrossPremiums	1215
<b>2334</b>	generalPayment taxResidenceCountry: non-resident insurer cannot be a New Zealand tax resident	1215
<b>2335</b>	generalPayment taxResidenceCountry: payments to insurers resident in Switzerland are not taxable and should be recorded in paymentsToSwissInsurers	1215
<b>2336</b>	guarantor taxResidenceCountry: non-resident guarantors cannot be New Zealand tax resident	1215
<b>2337</b>	returned when no value is provided for lossContinuity, but lossesBroughtForward is not nil	4
<b>2338</b>	isAmended cannot be true when minorFormType is 215	215
<b>2339</b>	settlorCommence cannot be in the future	6S
<b>2340</b>	taxJurisdiction has invalid/unrecognised ISO-2A country code value	6S
<b>2341</b>	settlorIrdNumber is provided, but failed IRD number check	6S
<b>2342</b>	settlorIrdNumber not provided when it is required	6S
<b>2343</b>	taxIdNumber not provided when it is required	6S
<b>2344</b>	noJurisdictionTin has invalid value (true when taxJurisdiction is New Zealand)	6S

Standard codes	Standard message	minorFormType
<b>2345</b>	otherDescription not provided when other has non-nil value	6S
<b>2346</b>	an interest expense claimed reason must be provided when interestExpenseClaimed is non-zero	3, 3NR, 3R, 4, 6, 7, 8, 9, 44
<b>2347</b>	no value provided for beneficiaryName	6B
<b>2348</b>	no value provided for beneficiaryDOB	6B
<b>2349</b>	invalid or no value provided for taxJurisdiction	6B
<b>2350</b>	invalid value provided for noJurisdictionTin	6B
<b>2351</b>	no value provided for beneficiaryIrdNumber	6B
<b>2352</b>	invalid value provided for beneficiaryIrdNumber	6B
<b>2353</b>	no value provided for taxIdNumber	6B
<b>2354</b>	no value provided for assetsLandValuation	6
<b>2355</b>	no value provided for assetsBuildingsValuation	6
<b>2356</b>	no value provided for assetsSharesValuation	6
<b>2357</b>	added no value provided for settlorCommence	6S
<b>2358</b>	added no value provided for taxJurisdiction	6S
<b>2359</b>	value of at least one of the following fields must be non-zero: cash, financialArrangements, land, buildings, shares, services, other	6S

## 7 Appendix: Income types

Income Type	Definition	Description
<b>ACC</b>	ACC payment	Income from the Accident Compensation Corporation
<b>ACC2006</b>	ACC payment prior to 2006	Income from the Accident Compensation Corporation (prior to 2006)
<b>ACCATC</b>	ACC attendant care payment	Attendant care income from the Accident Compensation Corporation
<b>ACCEMP</b>	ACC payments from employer	ACC payments received from employer
<b>AIL</b>	Approved issuer levy	Approved issuer levy
<b>BUSINC</b>	Business income	Income from business activities
<b>CAE</b>	Casual agricultural employee	Income from casual agricultural work
<b>CC</b>	Major shareholder in a close company	Attributed income of a major shareholder in a close company. Only include if shares are above 10%.
<b>CCC</b>	Child major shareholder in a close company	Child-attributed income of a major shareholder in a close company. Only include if shares are above 10%.
<b>CPR</b>	Child support received	Child support that has been received by a custodial parent
<b>CRDINT</b>	Credit interest from IR	Credit interest from Inland Revenue
<b>DEBINT</b>	Debit interest from IR	Debit interest from Inland Revenue
<b>DEPCR</b>	Depreciation recovered	Depreciation recovered on sale of a building used in business and rental activity
<b>DIVIDN</b>	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.
<b>DIVINT</b>	Dividends treated as interest	Dividends treated as interest
<b>EDW</b>	Election day worker	Income from election day work

Income Type	Definition	Description
<b>EMPMOV</b>	Employer provided motor vehicles	The amount of income (salary and wages) replaced with the right to use privately an employer-provided motor vehicle
<b>EQUALR</b>	Income equalisation refund	Income equalisation main scheme refunds
<b>EQUALS</b>	Income equalisation deposit	Includes any deposits made to an agricultural, fishing or forestry business income equalisation scheme account at Inland Revenue. Subsequent refunds from these accounts (excluding interest) should not be included as family income.
<b>ESS</b>	Employee share scheme	Employee Share Scheme income from the EMS return
<b>EXCIMP</b>	Excess imputation credits	Excess imputation credits from an income tax return
<b>EXPNSE</b>	Schedular payment expenses	Schedular payment expenses
<b>FAM215</b>	Income adjustment—FAM	Income adjustment from the IR 215 (FAM calculations)
<b>FAMEST</b>	FAM Income Estimate	Family income estimation used within a FAM entitlement
<b>FAMNIL</b>	Confirmed nil income	Confirmed nil family income estimation used within a FAM entitlement
<b>FOREIGN</b>	Non-resident foreign sourced	Non-resident foreign sourced income
<b>FRINGE</b>	Attributable fringe benefits	Income from any attributable fringe benefits if voting interests of 50% or more in a company are held
<b>INCBEN</b>	Work and income benefit	Income from an MSD benefit
<b>LOSCAR</b>	Losses brought forward from previous years	Losses carried forward from an income tax return
<b>LTCINC</b>	LTC income	Look-through company income
<b>MANUAL</b>	Manual	Income type was manually entered by staff
<b>MAORI</b>	Māori authority	Income received as a beneficiary of a Māori authority
<b>NCP</b>	Child support paid	Deduction of child support that has been paid by a non-custodial parent

Income Type	Definition	Description
<b>NONBUS</b>	Non-business expense	Non-business expenses
<b>NONLOCPIE</b>	Non-locked-in portfolio investment entities (PIE)	Non-locked-in portfolio investment entities (PIE)
<b>NRDIV</b>	Non-resident dividends received	Non-resident dividends received
<b>NRINT</b>	Non-resident interest received	Non-resident interest received
<b>NZINT</b>	New Zealand interest received	New Zealand interest received
<b>OTHINC</b>	Other types of income	Other income from the income tax return
<b>OTHPYM</b>	Other payments received for day-to-day expenses	These payments from any person or entities that are used for day-to-day living expenses (eg \$100 a week to help pay the mortgage). Only include if total amount if more than \$5000 a year.
<b>OVRINC</b>	Overseas income	Income earned overseas
<b>OVRPTR</b>	Non-resident partner	Income from an overseas partner
<b>PACPR</b>	Private maintenance—received	Child support that has been received through a private arrangement
<b>PANCP</b>	Private maintenance—paid	Deduction of child support that has been paid through private arrangement
<b>PASSIVE</b>	Passive child income	Passive income from child
<b>PENSION</b>	New Zealand Superannuation or veteran's pension	Income from a New Zealand Superannuation or a Veteran's Pension
<b>PENSION2</b>	Certain pensions and annuities	Income from 50% of the amount of any annuity or pension payments from life insurance policies or a superannuation fund (excludes New Zealand Super)
<b>PIE</b>	Certificates (PIE)	Income on any filed PIE certificates
<b>PPL</b>	Paid Parental Leave	Income from paid parental leave
<b>PRPRTY</b>	Property Profit / Loss	Profit or loss received from sale of a property
<b>PTRINC</b>	Partnership income	Partnership income



Income Type	Definition	Description
<b>RND</b>	Research & development credits	Research & Development Tax Credits
<b>RETIREDIS</b>	Retirement distributions	Distributions from retirement saving scheme or superannuation scheme before retirement
<b>RETIPIE</b>	Retirement PIE	Income from a retirement saving or superannuation scheme PIE declared in a tax return
<b>RETSAV</b>	Retirement savings/super	Income from distributions from retirement savings schemes with tax withheld and at the time of receipt of the distributions, was not eligible for New Zealand Super
<b>RINGFWD</b>	Residential rental deductions carried forward	Residential rental deductions carried forward
<b>RLTCRD</b>	Residential land withholding tax credit	Residential land withholding tax credit
<b>RLTPNL</b>	Residential land withholding tax (RLWT) offset	Income from resident land withholding tax that may be claimed once penalties and interest are paid
<b>RLWT</b>	Residential land withholding tax (RLWT) credit	Income from resident land withholding tax
<b>RNTINC</b>	Rental income	Income received from renting out properties
<b>ROYALT</b>	Royalties	Income from the use or right to use a copyright, patent trademark or other similar property of right
<b>RTNEXP</b>	Income tax return expenses	Income tax return expenses
<b>RWT</b>	Certificates (RWT)	Income on any filed RWT certificates
<b>SALWAGE</b>	Salary and wages	Income from salary/wages
<b>SHARIM</b>	Shareholder-AIM tax credit	Shareholder-AIM tax credit
<b>SHREMP</b>	Shareholder-employee salary	Shareholder-employee salary
<b>SLFINC</b>	Self-employed income	Income from self-employment
<b>SLS215</b>	Income adjustment—SLS	Income adjustment from the IR215 (SLS calculations)
<b>SLSALL</b>	Student allowance	Income from a student allowance

Income Type	Definition	Description
<b>TRST</b>	Estate/trust income	Income received as a beneficiary of an estate or trust
<b>TRSTDIS</b>	Trust distributions	Distributions from trust—not beneficiary income
<b>TRSTE</b>	Attributable trustee income	Income for the year from a trust that has not been allocated as beneficiary income. It includes income from trading and investment activities, and the net income from any company controlled by the trust.
<b>TXEXMP</b>	Tax-exempt income	Salary/wages that are exempt from income tax under specific international agreements in New Zealand with organisations such as the United Nations
<b>TXEXOP</b>	Tax-exempt overseas pensions	Includes tax-exempt overseas pensions unless are paid to Work and Income to offset New Zealand Super
<b>VCHR</b>	Vouchers and other short term charge facilities	Value received in vouchers from employer(s) or charged to other short-term charge facilities that the employer(s) pays for or provides, including any fringe benefit tax (FBT) paid. Only include if the amount will be more than \$1,200 or 5% of salary.
<b>WAGESUB</b>	Government Subsidy Income	Subsidy income received from government schemes. NOTE: Subsidy income received from the government - LSS, STAP, WSS. (Leave Support Scheme, Short Term Absence Payment, Wage Subsidy Scheme)
<b>WT</b>	Schedular payments	Schedular income payments

## 8 Appendix: Additional info codes (RetrieveStatus)

Code	Amendable	Description
<b>RTNERE</b>	No	Generic error with the return
<b>FAMNIL</b>	Yes	Nil income calculated for FAM
<b>PRVWAT</b>	Yes	Waiting for final provisional instalment
<b>RTNCSE</b>	Yes	The customer indicated that their return will be the last return they submit on the account
<b>RTNWAT</b>	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
<b>RTNWPT</b>	Yes	Waiting for their PCG's return to be filed in order for their FAM end of year square-up calculations to process before posting their income tax return
<b>SELIIT</b>	Yes	Income information required for the customer
<b>RTNBDT</b>	Yes	Superannuation fund's income tax return shows a different balance date to that registered on their income tax account
<b>RTNRAD</b>	Yes	The customer is registered for Research and Development but an application has not been submitted
<b>RTNSUP</b>	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
<b>3</b>	1	2013+ ( <i>see note below</i> )
<b>CALC</b>	1	2019+
<b>3NR</b>	1	2013+ ( <i>see note below</i> )
<b>4</b>	1	2013+
<b>4J</b>	1	2013+
<b>6</b>	1	2013+
<b>7</b>	1	2015+
<b>8</b>	1	2015+
<b>8J</b>	1	2015+
<b>9</b>	1	2015+
<b>44</b>	1	2015+
<b>44E</b>	1	2013+
<b>1215</b>	1	2019+
<b>3F</b>	1	2013+
<b>3B</b>	1	2013+
<b>3R</b>	1	2013+
<b>3K</b>	1	2013+
<b>10</b>	1	2013+
<b>215</b>	1	2015+
<b>307</b>	1	2013+
<b>308</b>	1	2013+
<b>833</b>	1	2016+
<b>CFC</b>	1	2013+
<b>PTS</b>	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 Change log

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

Date of change	Document section	Description
17/08/2022	6.3	Removed error code: 2010 totalTaxPaidByTrustees cannot exceed sum of totalEstateOrTrustIncome and totalTaxableDistributionFromNCTrusts
05/04/2022	3.1.4	Corrected the description for the totalTrusteeIncome and taxOnTrusteeIncome fields.
04/04/2022	3.1.3	New COVID-19 Support Payments (CSP) Account type added to creditTransferRequest field.
29/03/2022	4.3.1	New COVID-19 Support Payments (CSP) Account type added to creditTransferRequest field.
	3.1.4.1	Details for governmentSubsidies updated. CSP along with RSP do not need be included in the return as income.
11/03/2022	3.1.4.1	Correction IETC exclusion date range, excludedOverseasIncomeStartDate present twice and excludedOverseasIncomeEndDate missing
09/03/2022		Document finalised for external release