

Income tax return Companies

Income Tax Act 2007, Tax Administration Act 1994, Injury Prevention Rehabilitation and Compensation Act 2001

IR 4 2010

You can file this return online at www.ird.govt.nz

1 April 2009 to 31 March 2010

100	a can me this return online at www.ira.govt.nz					
	If your company's name, IRD number and postal address are shown correctly above, go to Question 5.					
1.	If the company's IRD number is not shown above, print it in Box 1. (8 digit numbers start in the second box 12 3 4 5 6 7 8)					
2.	If the correct company name is not shown above, see page 9 of the guide.					
3. If the company's trading name has changed or is not shown below, print it in Box 3.						
4.	If the correct postal address is not shown above, print the full address in Box 4.					
	Do not print your tax agent's address here. See page 9 of the guide.					
	4)					
	Please put street address or PO Box number above and suburb, box lobby or RD and town, city or region below					
5.	If the correct street address is not shown below, print it in full in Box 5.					
	5					
	Please put street address above and suburb or RD and town, city or region below					
6.	Print your business industry classification (BIC) code in Box 6. See page 9 in the guide.					
	6					
7.	If the correct daytime phone number 7					
,.	is not shown below, print it in Box 7.					
	Prefix Phone number					
8.	If the company's correct bank account number is not shown below, print it in Box 8.					
	8					
	Bank Branch Account number Suffix					
	 If your suffix has only two numbers, enter them in the first two squares of the suffix box. For information about direct crediting, see page 10 of the guide. 					
9.	le the government of the form					
<i>J</i> .	tax purposes? 9 No Go to Question 10. Yes Go to Question 11.					
10.	Does this return include the annual imputation return? See page 10 of the guide.					
10A.	Are there any monetary entries on page 6 of this return? Yes					
11.	Has the company ceased? No Go to Question 12. Yes See page 11 of the guide.					

Income

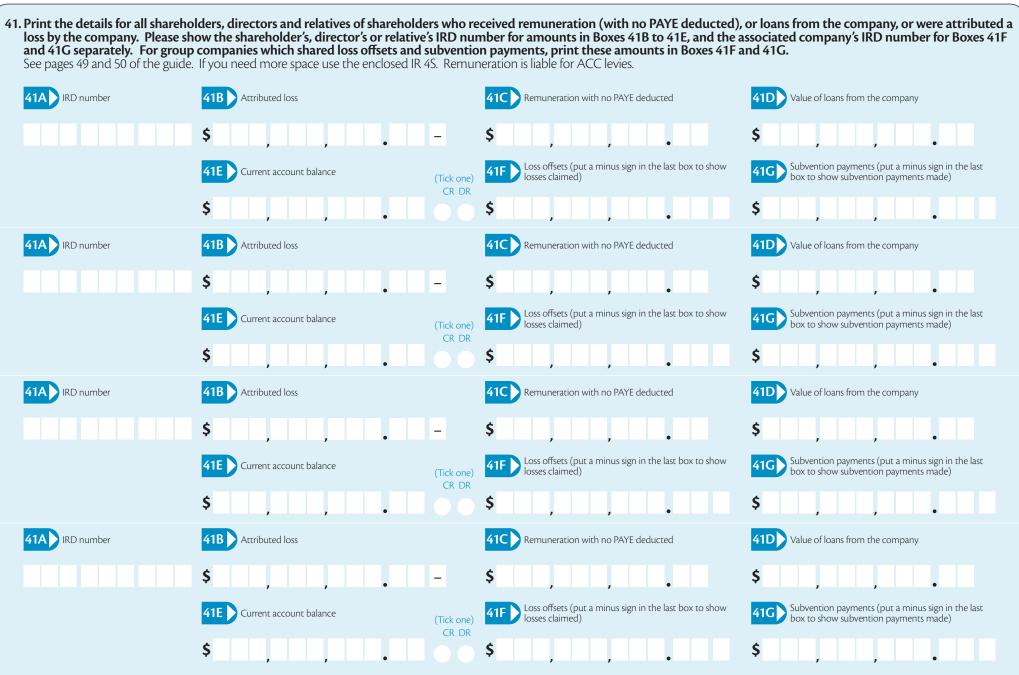
12.	Is the company a non-resident entertainer, contractor or a s No Go to Question 13. Total tax deducted	Yes Print the total of any taxable income it received. Total gross income					
	12A) \$,	128 \$, , ,					
13.	Did the company have any New Zealand interest paid or credited to it? See page 13 of the guide.						
	No Go to Question 14.	Yes Print the totals below.					
	Total RWT and/or NRWT	Total gross interest—if a loss put a minus sign in the last box					
	13A) \$	13B > \$, , , , ,					
14.	Did the company receive any New Zealand dividends ?						
	No Go to Question 15. Total dividend imputation credits	Yes Print the totals below. See page 15 of the guide.					
	14 \$						
	Total dividend RWT and FDP credits	Total gross dividends					
	14A) \$	14B \$					
15.	Did the company receive any taxable distributions from	a Māori authority?					
13.	No Go to Question 16.	Yes Print the totals below. See page 18 of the guide.					
	Total Māori authority credits	Total Māori authority distributions					
	15A) \$,	15B \$, , , .					
16.	Did the company receive income from a partnership, es	tate or trust?					
	No Go to Question 17.	Yes Print the totals below. See page 20 of the guide.					
	Total partnership, estate or trust tax credits	Total partnership, estate or trust income—if a loss, put a minus sign in the last box.					
	16A) \$	16B \$					
17.	Total tax credits Add Boxes 12A, 13A, 14A, 15A and 16A	Print the total in Box 17A.					
		include overseas tax paid here.					
	•						
18.	Did the company receive any income from overseas ? See						
	No Go to Question 19. Total overseas tax paid	Yes Print the totals below. Total overseas income—if a loss, put a minus sign in the last box					
	18A \$	18B \$					
10		, , , , , , , , , , , , , , , , , , , ,					
19.	Did the company receive income from business or rental at Questions 12 to 18.) See page 24 of the guide.	activities? (Do not include any income already snown					
	No Go to Question 20.	Net profit or loss from business or rental—if a loss put a minus sign in the last box.					
	Yes Print the net profit in Box 19B.	19B \$, , , , , , , , , , , , , , , , , ,					
20.	Did the company pay insurance premiums to any overse	eas insurer not carrying out business in New Zealand?					
	No Go to Question 21.	Yes See page 25 of the guide.					
	Total gross premium paid	Total taxable premium (10% of the difference between Boxes 20 and 20A)					
	20 \$	208 \$, , , , , , , , , , , , , , , , , ,					
	Total gross premium paid to Switzerland						
	20A \$	Copy the amount in Box 20B to Box 30.					
21.	Did the company receive any other income ? See page 26	of the guide.					
	No Go to Question 22.	Total other income. If a loss put a minus sign in the last how					
	Yes Attach a note showing the name of the payers	Total other income—if a loss, put a minus sign in the last box 21B \$					
	and types of income. Print the total in Box 21B.	, , ,					
22.	Can the company claim a loss from a loss attributing qu	alifying company (LAQC)?					
	No Go to Question 23.	Amount of loss					
	Yes Print the amount in Box 22B. See page 28 of the guide.	^{22B} \$, , , , , , , , , , , , , , , , , ,					
23.	Is the company an LAQC ?						
23.	No Go to Question 24.						
	Yes Print the total amount allocated to shareholders	Amount allocated this year					
	in Box 23B. See page 28 of the guide.	23B					

Income

24.	Total income or net loss before donations Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19B and 21B and deduct Box 22B and Box 23B. Print your answer in Box 24.	Total income before donations—if a loss, put a minus sign in the last box 24 \$, , , , , , , , , , , , , , , , , ,
25.	Did the company make any donations to donee organisations ? No Go to Question 26. Yes Print the amount here. See page 29 of the guide.	Donations made 25B \$
26.	Total income or net loss Subtract Box 25B from Box 24 and print your answer in Box 26.	Total income—if a loss, put a minus sign in the last box 26 \$
27.	Can the company claim net losses brought forward ? No Go to Question 28. Yes Print details here. See page 29 of the guide.	Amount brought forward 27A \$ - Amount claimed this year 27B \$ -
28.	Total income after net losses brought forward If you ticked "Yes" at Question 27 see page 31 of the guide. If you ticked "No" copy the amount in Box 26 to Box 28.	Total income after net losses—if a loss, put a minus sign in the last box 28 \$
29.	Did the company have net losses and/or subvention payment No Go to Question 30. Yes Print the details here. See page 31 of the guide. If the company received net losses or made a subvention payment, put a minus sign in the last box.	Net losses 29 \$ Subvention payments 29A \$
30.	Taxable income or net loss to carry forward Offset any amounts in Boxes 29 and 29A against the amount in Box 28. Print your answer in Box 30.	Taxable income or loss to carry forward—if a loss, put a minus sign in the last box
Ta	x calculation	
31.	Calculate the tax payable Copy the total from Box 30 to Box 31A. This is your taxable income.	31A \$, 0 0
	Total tax payable. Work out the tax on taxable income at 30 cents in the dollar. Print your answer in Box 31B.	31B > \$, , , , , , , , , , , , , , , , , ,
	Overseas tax paid. Copy the amount from Box 18A to Box 31C.	31C \$, , ,
	Subtract Box 31C from Box 31B. If Box 31C is larger than Box 31B, print "0.00" in Box 31D.	31D \$, , ,
	Calculate the foreign investor tax credit. Print your answer in Box 31E. See page 32 of the guide.	31E \$, , , , , , , , , , , , , , , , , ,
	Subtract Box 31E from Box 31D. Print your answer in Box 31F.	31F \$, , , ,
	Copy the total imputation credits, if any, from Box 14 to Box 31G.	31G \$, , , , , , , , , , , , , , , , , ,
	Subtract Box 31G from Box 31F. Print your answer in Box 31H. If Box 31G is larger than Box 31F, print "0.00" in Box 31H and see page 33 of the guide. Copy the total tax credits from Box 17A to Box 31I.	31H \$, , , , , , , , , , , , , , , , , ,
	Subtract Box 31I from Box 31H. Print your answer in Box 31J. This is the residual income tax . If Box 31I is larger than Box 31H the difference is a credit. If Box 31H is larger than Box 31I the difference is a debit. Print any 2010 provisional tax paid in Box 31K.	(Tick one) Credit Debit
	If Box 31J is a credit, add Box 31J and Box 31K. Print your answer in Box 31L. This is the refund. If Box 31J is a debit, subtract Box 31K from Box 31J. This is the tax to pay. If Box 31K is larger than Box 31J, the difference is the refund.	(Tick one) Refund Tax to pay

Refunds and/or transfers

	inds and or transfers							
32.	If the company is getting a refund, how do you want it paid? Copy the amount from Box 31L to Box 32. Please transfer the refund to:							
	2011 provisional tax. Print the amount in Box 32A.							
	Someone else's income tax account. Are you "associated"? See page 34 of the guide. 32B Yes No Their IRD number							
	Name of taxpayer receiving refund							
	Year ended 31 March Amount 32D \$, , ,							
	Other—if you want your refund transferred to another period or tax type, eg, GST, staple a note to the front page of this return explaining the transfer you want.							
	Subtract Boxes 32A and 32D from Box 32. Print your answer in Box 32E. This is the balance to be refunded.							
	How would you like the balance paid?							
	To the company's bank or other deposit account. We recommend this. Please check the correct account number is shown at Question 8.							
	• By cheque. Only tick 32F if the company's bank account details are shown at Question 8 and you now want your refund by cheque.							
201	11 Provisional tax							
33.	Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See page 36 of the guide. No Go to Question 34.							
	Yes Print the start date of the taxable activity in Box 33. Day Month Year							
34.	2011 provisional tax . Print the details below. See page 37 of the guide.							
	• Print the option used (S or E or R) in Box 34A.							
	• Print the company's 2011 provisional tax payable in Box 34B if you're using S or E .							
Dis	closures							
35.	Have payments been made to non-residents? For example, dividends, interest, management fees, know-how payments, royalties or contract payments for services by non-resident contractors. So to Question 36. Yes Go to Question 35A.							
	110 GO to Question 30. 163 GO to Question 33/1.							
35A.	Was NRWT and/or non-resident contractors withholding tax deducted from all payments?							
	35A No Yes							
36.	If the company calculates CFC or FIF income under Question 18 please read page 43 of the guide. Tick "Yes " if additional disclosure is required.							
	36 No Yes							
37.	Did the company repurchase, redeem or cancel its shares during the income year?							
	37 No Go to Question 38. 37A \$							
	Yes Print the total value of shares repurchased,							
	redeemed or cancelled in Box 37A. See page 44 of the guide.							
38.	Did the company receive any foreign-sourced dividends during the year?							
	No Go to Question 39. Yes See page 44 of the guide.							
39.	Is the company controlled or owned by non-residents?							
	No Go to Question 40. Yes See page 46 of the guide.							
40.	Print the total lowest economic interests of shareholders							
	during the income year here. See page 47 of the guide.							



Annual imputation return

Complete for the tax year 1 April 2009 to 31 March 2010, regardless of your balance date.						
42.	Print the opening bala See page 51 of the guid	nce at 1 April 2009 in	Box 42.	42 \$		
	see page 31 of the gale	c.			(Tick one) Cre	edit Debit
43.	Credits —see page 52 of	of the guide.		43A \$		
	Payments Income tax paid for 1989 and subsequent years		bsequent years		,	,
	FDP paid			43B \$,	, •
	RWT on i	nterest received		43C \$,	, .
	Imputation Imputation dividends	n and FDP credits atta- received.	ched to	43D \$	<u> </u>	,
	oscribed capital					
				43E \$,
	Add Boxes 43A, 43B, 430 This is the total credits .	C, 43D and 43E. Print the	e total in Box 43F.	43F \$, ,	,
44.	Debits —see page 54 o Refunds Income ta	f the guide. x refunded for 1989 an	d subsequent ver	ars 44A \$		
			a subsequent yea		,	,
	FDP refun	ds		44B \$,	, .
	Imputation Imputation credits attached to dividends paid.		44C) \$	<u> </u>	,	
	Other—include change	of shareholding adjustr	ment (please spec	, .		
				44D) \$, ,	,
	Add Boxes 44A, 44B, 44 This is the total debits		otal in Box 44E.	44E \$, ,	,
45.	Closing balance at 31 If Box 42 is a credit, add If Box 44E is less than the a credit.	l Box 42 and Box 43F ar			(T.)	,
	If Box 42 is a debit, add Box 42 and Box 44E and subtract Box 43F. If Box 43F is less than the total of Box 42 and Box 44E, Box 45 is a debit. Adjustments to reduce further income tax payable. (Tick one) Credit Debit Debit Adjustments to reduce further income tax payable.					
	See page 55 of the guid Further income tax p Print your answer in Bo	le. ayable. Subtract Box 4		45A \$,	
	Debit closing balance Please see page 56 of th	of 33% ICA account		45C) \$,	
46.	Imputation penalty to	ax —see page 57 of the	guide.	46 \$		
					,	,
	This is the total payab	ole and is due by 20 Ju	ne 2010.	46A \$	<u> </u>	,
	tice of assessm		ration	See page 57	of the guide.	
47.	Please read and sign to The information in this let is also a correct stater	return is true and correc	t and represents i oloyee remunerat	my assessment fo ion.	or the year ended 3	31 March 2010.
	There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records. Postal address for sending this completed return to—see page 61 of the guide. Privacy: To find out what may happen to the information you provide on this form see page 62 of the guide. Injury Prevention, Rehabilitation and Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see page 58 of the guide.					
	OFFICE USE 57 Income tax	Operator Corresp.	· · · · · · · · · · · · · · · · · · ·	Return cat. Al Yes	No Scanner	
	ONLY 57A Imputation	Operator Corresp.	Payment	Return Scanner		
(code indicator	attached	cat.		