

## Income tax return Companies

Income Tax Act 2007, Tax Administration Act 1994, Accident Compensation Act 2001

## IR 4 2015

April 2016 to 21 March 2015

You	can file this return online at www.ird.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 <b>not</b> shown above, print it in Box 1. (8 digit numbers start in the second box 1 2 3 4 5 6 7 8)								
2.	If the correct company name is <b>not</b> shown above, see page 9 of the guide.								
3.	If the company's trading name has <b>changed</b> or is not shown below, print it in Box 3.								
4.	If the correct postal address is <b>not</b> 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 <b>above</b> and suburb, box lobby or RD and town, city or region <b>below</b>								
5.	If the correct street address is <b>not</b> shown below, print the full address in Box 5.								
	5								
	Please put street address <b>above</b> and suburb or RD and town, city or region <b>below</b>								
6.	Print your business industry classification (BIC) code in Box 6. See page 9 of the guide.								
7.	If the correct daytime phone number								
	is <b>not</b> shown below, print it in Box 7.								
	Prefix Phone number								
8.	If the company's correct <b>bank account number</b> is <b>not</b> shown below, print it in Box 8.								
	8								
	Bank Branch Account number Suffix								
	<ul> <li>If your suffix has only two numbers, enter them in the first two squares of the suffix box.</li> <li>For information about direct crediting, see page 10 of the guide.</li> </ul>								
9.	Is the company a <b>non-resident</b> for tax purposes?  9 No Go to Question 10. Yes Go to Question 11.								
10.	Does this return include the <b>annual</b> imputation return? See page 10 of the guide.  10 No Go to Question 11. Yes Go to Question 10A.								
10A.	Are there any <b>monetary entries</b> 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 special No Go to Question 13.  Total tax deducted  12A  \$	recified agricultural/horticultural/viticultural company?  Yes Print the total of any taxable income it received.  Total gross income  12B \$
13.	Did the company have any <b>New Zealand interest</b> paid or credite No Go to Question 14.  Total RWT and/or NRWT  13A  \$	Yes Print the totals below. See page 12 of the guide.  Total gross interest—if a loss, put a minus sign in the last box  13B \$
14.	Did the company receive any New Zealand dividends?  No Go to Question 15.  Total dividend imputation credits  14 \$  Total dividend RWT and FDP credits  14A \$	Yes Print the totals below. See page 14 of the guide.  Total gross dividends  14B \$
15.	Did the company receive any <b>taxable distributions from a Māo</b> r No Go to Question 16.  Total Māori authority credits  15A  \$	Yes Print the totals below. See page 17 of the guide.  Total Māori authority distributions  15B \$ , , ,
16.	Did the company receive any income from a partnership, estate  No Go to Question 17.  Total partnership, estate or trust tax credits  16A  \$	Yes Print the totals below. See page 18 of the guide. Total partnership, estate or trust income—if a loss, put a minus sign in the last box  16B \$
17.	Total tax credits Add Boxes 12A, 13A, 14A, 15A and 16A. Print  17A) \$ Don't inc.	the total in Box 17A. lude overseas tax paid here.
18.	Did the company receive any income from overseas?  No Go to Question 19.  Total overseas tax paid  18A \$ ,	Yes Print the totals below. See pages 19–22 of the guide.  Total overseas income—if a loss, put a minus sign in the last box  18B \$
19.	Did the company receive income from <b>business or rental activit</b> Questions 12 to 18.)  No Go to Question 20.  Yes Print the net profit in Box 19B. See page 23 of the guide.	Net profit or loss from business or rental—if a loss, put a minus sign in the last box
20.	Did the company pay insurance premiums to any overseas insurance premiums to any overseas insurance premium to any overseas insurance premium to any overseas insurance premium paid to any overseas insurance premium paid to any overseas insurance premium paid to any overseas insurance premium to any overseas insurance premiums to any overseas insurance premium paid to any overseas insurance prem	Yes Print the totals below. See page 24 of the guide.  Total taxable premium (10% of the difference between Boxes 20 and 20A)  20B \$ Copy the amount in Box 20B to Box 28.
21.	Did the company receive any <b>other income</b> ?  No Go to Question 22.  Yes Attach a note showing the name of the payers and types of income. Print the total in Box 21B. See pages 25–27 of the guide.	Total other income—if a loss, put a minus sign in the last box  21B  \$

Income

22.	Total income or net loss before donations Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19B and 21B. Print your answer in Box 22.	Total income before donations—if a loss, put a minus sign in the last box
23.	Did the company make any donations to <b>donee organisations</b> ?  No Go to Question 24.	Donations made  23B \$ -
	Yes Print the amount here. See page 27 of the guide.	, , , , , ,
24.	<b>Total income or net loss</b> Subtract Box 23B from Box 22 and print your answer in Box 24.	Total income—if a loss, put a minus sign in the last box
25.	Can the company claim <b>net losses brought forward</b> ?	Amount brought forward
	No Go to Question 26.	25A) \$ Amount claimed this year
	Yes Print details here. See page 28 of the guide.	25B) \$
26.	Total income after net losses brought forward  If you ticked "Yes" at Question 25, see page 29 of the guide.  If you ticked "No", copy the amount in Box 24 to Box 26.	Total income after net losses—if a loss, put a minus sign in the last box  26 \$
27.	Did the company have net losses and/or subvention payments to	-
	No Go to Question 28.	Net losses \$
	Yes Print the details here. See page 29 of the guide.	Subvention payments
	If the company received net losses or made a subvention payment, put a minus sign in the last box.	27A) \$
28.	Taxable income or net loss to carry forward	Taxable income or loss to carry forward—if a loss, put a minus sign in the last box
	Offset any amounts in Boxes 27 and 27A against the amount in Box 26. Print your answer in Box 28.	28 \$ , , ,
Tax	x calculation	
29.	Calculate the tax payable	
	Copy the total from Box 28 to Box 29A. This is your <b>taxable income</b> .	29A \$ , , 0 0
	Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 29B.	29B \$ , , , , , , , , , , , , , , , , , ,
	Overseas tax paid. Copy the amount from Box 18A to Box 29C.	29C \$ , , ,
	Subtract Box 29C from Box 29B. If Box 29C is larger than Box 29B, print "0.00" in Box 29D.	29D \$ , ,
	Calculate the foreign investor tax credit. Print your answer in Box 29E. See page 30 of the guide.	29E \$ , , ,
	Subtract Box 29E from Box 29D. Print your answer in Box 29F.	29F \$ , , , , , , , , , , , , , , , , , ,
	Copy the total imputation credits, if any, from Box 14 to Box 29G.	29G \$ , , ,
	Subtract Box 29G from Box 29F. Print your answer in Box 29H. If Box 29G is larger than Box 29F, print "0.00" in Box 29H and see page 31 of the guide.  Copy the total tax credits from Box 17A to Box 29I.	29H \$ , , , , , , , , , , , , , , , , , ,
	Subtract Box 29I from Box 29H. Print your answer in Box 29J.	
	This is the <b>residual income tax</b> .	29J \$ , , , , , , , , , , , , , , , , , ,
	If Box 29I is larger than Box 29H, the difference is a credit.  If Box 29H is larger than Box 29I, the difference is a debit.	(Tick one) Credit Debit
	Print any 2015 provisional tax paid in Box 29K.	29K \$ , , , .
	If Box 29J is a credit, add Box 29J and Box 29K. Print your answer in Box 29L. This is the refund.	29L) \$
	If Box 29J is a debit, subtract Box 29K from Box 29J. This is the tax to pay. If Box 29K is larger than Box 29J, the difference is the refund.	(Tick one) Refund Tax to pay

Refunds and/or transfers

30. If the company is getting a refund, how do you want it paid? Copy the amount from Box 29L to Box 30.  Please transfer the refund to:  2016 provisional tax. Print the amount in Box 30A.  Someone else's income tax account. Are you "associated"? See page 32 of the guide.  Name of taxpayer receiving refund  Year ended 31 March  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.									
2016 provisional tax. Print the amount in Box 30A.  Someone else's income tax account. Are you "associated"? See page 32 of the guide.  Name of taxpayer receiving refund  Year ended 31 March  Other—if you want your refund transferred to another period or tax type, eg, GST, staple a note to the front page									
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Subtract Boxes 30A and 30D from Box 30. Print your answer in Box 30E. This is the balance to be refunded.									
The fastest and safest way to receive your refund is by direct credit to your company's bank account. Please check the correct bank account number is preprinted at Question 8. If your bank account number isn't preprinted, please include it at Question 8.									
2016 Provisional tax									
31. Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activi									
See page 34 of the guide.									
No Go to Question 32.									
Yes Print the start date of the taxable activity in Box 31.  Day Month Year									
32. 2016 provisional tax. See page 34 of the guide.									
Print the option used (S or E or R) in Box 32A.									
Print the company's 2016 provisional tax payable in Box 32B if you're using \$ or E.  32B \$ , , , , , , , , , , , , , , , , , ,									
Disclosures									
33. Have payments been made to non-residents? For example, dividends, interest, management fees, know-how payment royalties or contract payments for services by non-resident contractors.									
No Go to Question 34. Yes Go to Question 33A.									
1.0 0 00 10 Question 3 11 100 00 10 Question 337 11									
33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?									
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33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  Yes									
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33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  Yes  34. Has the company calculated CFC or FIF income under Question 18? Tick "Yes " if additional disclosure is required.  34 No Yes See page 40 of the guide.  35. Did the company repurchase, redeem or cancel its shares during the income year?  35 No Go to Question 36. Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A.									
33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  33A No Yes  34. Has the company calculated CFC or FIF income under Question 18? Tick "Yes" if additional disclosure is required.  34 No Yes See page 40 of the guide.  35. Did the company repurchase, redeem or cancel its shares during the income year?  35 No Go to Question 36. Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 40 of the guide.  36. Did the company receive any foreign-sourced dividends during the year?  36 No Go to Question 37.									
33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  33A) No Yes  34. Has the company calculated CFC or FIF income under Question 18? Tick "Yes" if additional disclosure is required.  34 No Yes See page 40 of the guide.  35. Did the company repurchase, redeem or cancel its shares during the income year?  35 No Go to Question 36. Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 40 of the guide.  36. Did the company receive any foreign-sourced dividends during the year?  36 No Go to Question 37. Yes See page 41 of the guide.									
33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  33A) No Yes  34. Has the company calculated CFC or FIF income under Question 18? Tick "Yes " if additional disclosure is required.  34 No Yes See page 40 of the guide.  35. Did the company repurchase, redeem or cancel its shares during the income year?  35 No Go to Question 36.  Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 40 of the guide.  36. Did the company receive any foreign-sourced dividends during the year?  36 No Go to Question 37. Yes See page 41 of the guide.  37. Is the company controlled or owned by non-residents?									
33A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  33A) No Yes  34. Has the company calculated CFC or FIF income under Question 18? Tick "Yes" if additional disclosure is required.  34 No Yes See page 40 of the guide.  35. Did the company repurchase, redeem or cancel its shares during the income year?  35 No Go to Question 36. Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 40 of the guide.  36. Did the company receive any foreign-sourced dividends during the year?  36 No Go to Question 37. Yes See page 41 of the guide.									

39. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), or loans from the company, or were attributed a loss by the company. Please show the shareholder's, director's or relative's IRD number for amounts in Boxes 39B to 39D, and the associated company's IRD number for Boxes 39E and 39F separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 39E and 39F.  See page 45 of the guide. If you need more space use the enclosed IR 4S. Remuneration is liable for ACC levies.								
39A IRD number	39B Remuneration with no PAYE deducted		39C Value of loans from the company					
	\$ , , , , , , , , , , , , , , , , , , ,		\$ , , , , , , , , , , , , , , , , , , ,					
	39D Current account balance	(Tick one) CR DR	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last box to show subvention payments made)				
	\$ , ,		\$ , , , , , , , , , , , , , , , , , , ,	\$ , , ,				
39A IRD number	39B Remuneration with no PAYE deducted		39C Value of loans from the company					
	\$ , ,		\$ , , , , , , , , , , , , , , , , , , ,					
	39D Current account balance	(Tick one) CR DR	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> )				
	\$ , ,		\$ , , , , , , , , , , , , , , , , , , ,	\$ , , ,				
39A IRD number	39B Remuneration with no PAYE deducted		39C Value of loans from the company					
	\$ , ,		\$ , , , , , , , , , , , , , , , , , , ,					
	39D Current account balance	(Tick one) CR DR	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last box to show subvention payments made)				
	\$ , , ,		\$ , , , , , , , , , , , , , , , , , , ,	\$ , , ,				
39A IRD number	39B Remuneration with no PAYE deducted		39C Value of loans from the company					
	\$ , ,		\$					
	39D Current account balance	(Tick one) CR DR	Loss offsets (put a minus sign in the last box to show losses claimed)	Subvention payments (put a minus sign in the last box to show subvention payments <b>made</b> )				
	\$ , ,	CK DR	\$ , , , , , , , , , , , , , , , , , , ,	\$ , , , , , , , , , , , , , , , , , , ,				

Annual imputation return

		0.00.0.0										
Com	plete for the 1	tax year 1 Ap	oril 2014 to 3	31 March 20	115, regardless	of your	balanc	e date	·.			
40.	Print the <b>ope</b>	ening balance	e at 1 April :	<b>2014</b> in Box	40.		40	¢				
	See page 46 o	of the guide.					40	Y		,	,	
									(	Γick one)	Credit	Debit
41.	Credits—see	page 46 of t	he guide.									
	Payments	Income tax	paid for 198	9 and subse	quent years:		41A	\$		,	,	
		FDP paid					41B	\$		,	,	
		RWT on int	erest receive	ed			41C	\$		,	,	
	Imputation	Imputation dividends re		edits attache	ed to		41D	\$		,	,	
	If you're a pu			nvestment fu	ınd and maint	ain a sup	plemer	itary a	vailab	le subscr	ibed capit	al account
	(SASCA), ple	ase see page	47 of the gu	ide.								
	Other (pleas	e specify)					41E	\$				
										,	,	
	Add Boxes 47 This is the <b>to</b>		41D and 41	E. Print the	total in Box 41	F.	41F	\$		,	,	
42.	<b>Debits</b> —see	page 48 of th	ne guide.									
	Refunds		_	r 1989 and s	ubsequent yea	ırs	42A	\$				
		FDP refunds	S				42B	\$				
	Imputation									,	,	-
	Imputation of	redits attach	ed to divide	nds paid.			42C	\$		,	,	
	Other—inclu	ude change o	f shareholdi	ng adjustme	nt (please spe	cify).	42D	\$				
										,	Í	
	Add Boxes 42 This is the <b>to</b>		and 42D. Pr	int the total	in Box 42E.		42E	\$		,	,	
43.	Closing balander of Box 40 is a	<b>nce at 31 Ma</b> credit, add B	ox 40 and Bo	ox 41F and s	ubtract Box 42	.E.	43	\$		,	,	
	If Box 42E is less than the total of Box 40 and Box 41F, Box 43 is a credit.  If Box 40 is a debit, add Box 40 and Box 42E and subtract Box 41F.  If Box 41F is less than the total of Box 40 and Box 42E, Box 43 is a debit.  (Tick one) Credit Debit									Debit		
	Adjustments to reduce further income tax payable. See page 49 of the guide.							\$		,	,	
	Further income tax payable. Subtract Box 43A from Box 43.							\$				
44	Print your an			of the guid	•		46	\$		,	,	
44.	Imputation							\$		,	,	•
	This is the to	itai payabie a	and is due b	y 20 June 20	715.		44A	Ą		,	,	•
No	tice of a	issessm	ent an	d decla	ration							
45.	Please read a	and sign the	following.									
13.	Please read and sign the following.  The information that I have provided in this return is true and correct and represents my assessment for the year ended 31 March 2015. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration.											
	Signature		, , , , , , , , , , , , , , , , , , , ,				There of	ire ber	nalties	for not	outting in	a tax return
					/ /		or putt	ing in	a false	return.	Please mo	ake a copy
					Date		oj triis i	eturn	jur yo	ur own i	ecorus.	
	Privacy: To fi	ind out what	may happer	n to the info	n to—see page rmation you p	rovide o	n this fo	rm, se			-	
	<b>Accident Compensation Act 2001:</b> To understand how the information provided on this form will be used for ACC pur see page 51 of the guide.									ACC purposes,		
	OFFICE 54	Income tax	Operator code	Corresp.	Payment attached	Return		Yes	No	Scanne	r	
	USE ONLY		Operator	Corresp.	Payment	cat. Return			140			
	544	Imputation	code	indicator	attached	cat.	Sc	anner				