

Income tax return Companies

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

IR 4 2012

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

1 April 2011 to 31 March 2012

100	Carrine this return of this at www.ind.gove.ii.2								
	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.								
	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 the full address 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								
,.	If the correct daytime phone number 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.	Is the company a non-resident for 9 No Go to Question 10. Yes Go to Question 11.								
	tax purposes?								
10.	Does this return include the annual imputation return? See page 10 of the guide. 10 No Go to Question 11. Yes Go to Question 10A.								
10A.	Are there any monetary entries on page 6 of this return? 10A No Yes								
11.	Has the company ceased? No Go to Question 12. Yes See page 11 of the guide.								

Income

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12.	Is the company a non-resident entertainer, contractor or a sp No Go to Question 13. Total tax deducted	pecified agricultural/horticultural/viticultural company? Yes Print the total of any taxable income it received. Total gross income
	12A) \$	12B \$
13.	Did the company have any New Zealand interest paid or co	redited to it?
	No Go to Question 14.	Yes Print the totals below. See page 13 of the guide.
	Total RWT and/or NRWT	Total gross interest—if a loss, put a minus sign in the last box 13B \$
1,6	Did the company receive any New Zealand dividends ?	, , ,
14.	No Go to Question 15. Total dividend imputation credits	Yes Print the totals below. See page 15 of the guide.
	Total dividend RWT and FDP credits	Total gross dividends
	14A) \$	14B \$
15.	Did the company receive any taxable distributions from a	Māori authority?
	No Go to Question 16.	Yes Print the totals below. See page 18 of the guide.
	Total Māori authority credits 15A \$	Total Māori authority distributions 15B \$
16	Did the company receive any income from a partnership ,	, , , ,
10.	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.
	17A \$ Don't in	clude overseas tax paid here.
18.	Did the company receive any income from overseas ?	
	No Go to Question 19.	Yes Print the totals below. See pages 20-23 of the guide.
	Total overseas tax paid \$, , , , , ,	Total overseas income—if a loss, put a minus sign in the last box 18B \$
19.	Did the company receive income from business or rental a at Questions 12 to 18.)	ctivities? (Do not include any income already shown
	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. See page 24 of the guide	
20.	Did the company pay insurance premiums to any oversea	
	No Go to Question 21. Total gross premium paid	Yes Print the totals below. See page 25 of the guide. Total taxable premium (10% of the difference between Boxes 20 and 20A)
	20 \$	20B > \$
	Total gross premium paid to Switzerland	Copy the amount in Box 20B to Box 30.
21	20A) \$	Copy the amount in box 200 to box 30.
21.	Did the company receive any other income ? No Go to Question 22.	
	Yes Attach a note showing the name of the payers	Total other income—if a loss, put a minus sign in the last box
	and types of income. Print the total in Box 21B. Se page 26 of the guide.	21B \$
22.	Can the company claim a loss from a loss attributing qual	ifying company (LAQC)?
	No Go to Question 23. Yes Print the amount in Box 22B.	Amount of loss
	See page 28 of the guide.	22B \$, , , , , , , , , , , , , , , , , ,
23.	Is the company an LAQC ?	
	No Go to Question 24.	Amount allocated this year
	Yes Print the total amount allocated to shareholders in Box 23B. See page 29 of the guide.	238 \$, , , , , , , , , , , , , , , , , ,

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 30 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.	ts to or from other companies? 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 28 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 2012 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

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:
	2013 provisional tax. Print the amount in Box 32A.
	Someone else's income tax account. Are you "associated"? See page 34 of the guide. 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.
20	13 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.	2013 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 2013 provisional tax payable in Box 34B if you're using S or E.
Dis	sclosures
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.
	No Go to Question 36. Yes Go to Question 35A.
35A.	Was NRWT and/or non-resident contractors withholding tax deducted from all payments?
	35A) No Yes
36.	Has the company calculated CFC or FIF income under Question 18? Tick "Yes" if additional disclosure is required.
	36 No Yes See page 43 of the guide.
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?
	39 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. **Total lowest economic interests of shareholders during the income year here. See page 47 of the guide.

loss by the company. Please s and 41G separately. For grou	show the shareholder's, director's or relativ	e's IRD nui l subventic	mber for amounts in Boxes 41B to 41E, and the on payments, print these amounts in Boxes 41F	, or loans from the company, or were attributed a associated company's IRD number for Boxes 41F and 41G.
41A IRD number	41B Attributed loss		41C Remuneration with no PAYE deducted	41D Value of loans from the company
	\$, , , , ,	-	\$	\$
	41E 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)
	\$, , .		\$, , ,	\$, , ,
41A IRD number	41B Attributed loss		41C Remuneration with no PAYE deducted	41D Value of loans from the company
	\$, , ,	-	\$, , ,	\$, , ,
	41E 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)
	\$, , ,		\$, , ,	\$, , ,
41A IRD number	41B Attributed loss		41C Remuneration with no PAYE deducted	41D Value of loans from the company
	\$, , .	-	\$, , ,	\$, , ,
	41E 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)
	\$, , .		\$, , ,	\$, , ,
41A IRD number	41B Attributed loss		Remuneration with no PAYE deducted	41D Value of loans from the company
	\$, , , .	-	\$, , ,	\$, , ,
	41E Current account balance	(Tick one)	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)
	\$, , ,	CR DR	\$, , ,	\$, , ,

Annual imputation return

Con	plete for the	e tax year 1	April 201	1 to 31 Mar	ch 2012, reg	ardless o	f your ba	ance d	ate.		
Complete for the tax year 1 April 2011 to 31 March 2012, regardless of your balance date. 42. Print the opening balance at 1 April 2011 in Box 42.											
	See page 51	of the guide					42 7	(Tio	k one)	, Credit	• Debit
43.	Credits—se	e page 52 of	the guide								
	Payments	Income tax	paid for 1	989 and sub	sequent year	s:	43A \$				
		FDP paid					43B \$		Ĺ	,	
		RWT on in	terest recei	ived			43C) \$				
	-	dividends r	eceived.	credits attacl			43D) \$			j,	
	account (SA	SCA), please		p investment 53 of the gui	t fund and m de.			ntary av	ailable s	ubscribed	capital
	Other (plea	se specify)				<u> </u>	43E) \$,	,	
	Add Boxes 4 is the total c	3A, 43B, 43C, redits .	43D and 4	3E. Print the	total in Box 4	3F. This	43F \$,	,	
44.	Debits —see	e page 54 of	the guide.			_					
	Refunds	Income tax	refunded	for 1989 and	l subsequent	years 4	44A) \$				
		FDP refund	ls				44B \$		ĺ		
	Imputation								,	,	
	Imputation Imputation		hed to div	idends paid.			44C) \$,	,	
	Other —incl	ude change (of sharehol	ding adjustm	ent (please sp	pecify). 4	44D) \$,	,	
	Add Boyes	ίΔΔ ΔΔΒ ΔΔΟ	and 44D	Print the to	tal in Box 44	.					
	This is the t o		and 440.	Time the to	tai iii box 44	-	44E \$,	,	
45.	If Box 42 is a credit, add Box 42 and Box 43F and subtract Box 44E. If Box 44E is less than the total of Box 42 and Box 43F, Box 45 is										
								Debit			
	Further inc Print your a			otract Box 45	A from Box	45.	45B \$,	,	
46.	Imputation	penalty ta	x —see pag	ge 56 of the g	guide.		46 \$,	,	
	This is the t	otal payabl	e and is d	ue by 20 Jun	ie 2012.		46A \$,	ļ,	
No	tice of a	issessm	ent an	d decla	ration	9	See page 5	66 of th	e guide		
47.	Please read The informa	_		-	and represer	ts my ass	essment fa	or the ve	ar ende	d 31 March	2012.
	It is also a co	rrect statem	ent of shar	eholder-empl	oyee remune	ration.	, and the second	ŕ			
	Signature				/ / / Date	or putt		ılse retu	ırn. Ple	ing in a ta ase make ords	
	Postal address	es for sending	this comple	ted return to-	-see page 59 o	•	_	, 23 0			
	Privacy: To fi	nd out what m ntion, Rehabil	nay happen t itation, and	to the informat I Compensati	tion you provide on Act 2001:	le on this fo	orm, see pag				s form will be
	OFFICE 56		Operator	Corresp.	Payment	Return			Scanno	r	
	USE ONLY	Income tax	code	indicator	attached	cat.	Al Yes	No	Scanne		
	56A	Imputation	Operator code	Corresp. indicator	Payment attached	Return cat.	Scanner				