

## Income tax return Companies

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

## IR 4 2011

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

## 1 April 2010 to 31 March 2011

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 <b>not</b> 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 <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.
	3
4.	If the correct postal address is <b>not</b> shown above, print the full address in Box 4.
	Do <b>not</b> 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 in the guide.
	6
7.	If the correct daytime phone number 7
,,	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.
	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.	le the government of the form
	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.
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

11100		
12.	Is the company a non-resident entertainer, contractor or a spe	· · ·
	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 <b>New Zealand interest</b> paid or c	redited to it?
	No Go to Question 14. Total RWT and/or NRWT	Yes Print the totals below. See page 13 of the guide. Total gross interest—if a loss, put a minus sign in the last box
	13A) \$	138 \$
14.	Did the company receive any <b>New Zealand dividends</b> ?	
	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 <b>taxable distributions from a</b> No Go to Question 16.	Māori authority?  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 <b>income from a partnership, esta</b> No Go to Question 17.	te or trust?  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.	<b>Total tax credits</b> Add Boxes 12A, 13A, 14A, 15A and 16A.	Print the total in Box 17A.
		nclude overseas tax paid here.
18.	Did the company receive any <b>income from overseas</b> ?	
	No Go to Question 19.	Yes Print the totals below. See page 20-23 of the guide.
	Total overseas tax paid  18A	Total overseas income—if a loss, put a minus sign in the last box
-10		, , , ,
19.	Did the company receive income from <b>business or rental a</b> at Questions 12 to 18.)	ictivities? (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 <b>insurance premiums to any oversea</b>	
	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  20A	Copy the amount in Box 20B to Box 30.
21	<b>→</b>	copy the amount in box 200 to box 30.
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	Total other income—if a loss, put a minus sign in the last box
	and types of income. Print the total in Box 21B.  See page 26 of the guide.	21B \$
22.	Can the company claim a loss from a loss attributing qual	lifying company (LAQC)?
	No Go to Question 23.	Amount of loss
	Yes Print the amount in Box 22B. See page 28 of the guide.	228 \$
23.	Is the company an <b>LAQC</b> ?	
	No Go to Question 24.	
	Yes Print the total amount allocated to shareholders	Amount allocated this year  23B \$
	in Box 23B. See page 28 of the guide.	

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 <b>donee organisations?</b> No Go to Question 26.  Yes Print the amount here. See page 29 of the guide.	Donations made  25B \$
26.	<b>Total income or net loss</b> 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
27.	Can the company claim <b>net losses brought forward</b> ?  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.	<b>Total income after net losses brought forward</b> 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
29.	Did the company have <b>net losses and/or subvention payment</b> 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.	<b>Taxable income or net loss to carry forward</b> 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 <b>residual income tax</b> . 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 2011 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:
	2012 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.
	<ul> <li>How would you like the balance paid?</li> <li>To the company's bank or other deposit account.  We recommend this. Please check the correct account number is shown at Question 8.</li> <li>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.</li> </ul>
20	
	12 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.	2012 provisional tax. Print the details below. See page 37 of the guide.
J	• Print the option used ( <b>S</b> or <b>E</b> or <b>R</b> ) in Box 34A.
	<ul> <li>Print the company's 2012 provisional tax payable in Box 34B if you're using S or E.</li> </ul>
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.  35 No. 46 to Question 36 Yes Go to Question 35A
27.4	The Go to Question 3st. Tes Go to Question 3st.
35A.	Was NRWT and/or non-resident contractors withholding tax deducted from all payments?  Yes  Yes
36.	Has the company calculated CFC or FIF income under Question 18?
30.	Tick "Yes " if additional disclosure is required.  Yes See page 43 of the guide.
27	Tes See page 15 of the galact.
37.	Did the company repurchase, redeem or cancel its shares during the income year?
	No Go to Question 38.
	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.

41. 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 41B to 41E, and the associated company's IRD number for Boxes 41F and 41G separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 41F and 41G.  See pages 49 and 50 of the guide. If you need more space use the enclosed IR 4S. Remuneration is liable for ACC levies.					
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)	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	\$ , , , , , , , , , , , , , , , , , , ,	\$ , , , , , , , , , , , , , , , , , , ,	
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)	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	\$ , , , , , , , , , , , , , , , , , , ,	\$ , , , , , , , , , , , , , , , , , , ,	
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)	
	\$ , , ,	CR DR	\$ , , , , , , , , , , , , , , , , , , ,	\$ , , ,	
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)	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

Com	plete for the tax year 1 April 2010 to 31 March 2011, regardless of your balance date.
42.	Print the <b>opening balance at 1 April 2010</b> in Box 42. See page 51 of the guide.  (Tick one) Credit Debit
43.	
13.	Payments Income tax paid for 1989 and subsequent years:  FDP paid  43A \$  43A \$  43B \$
	RWT on interest received 43C) \$
	Imputation Imputation and FDP credits attached to dividends received.
	If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 53 of the guide.  Other (please specify)
	43E > \$ , , , , .
	Add Boxes 43A, 43B, 43C, 43D and 43E. Print the total in Box 43F.  This is the <b>total credits</b> .
44.	Debits—see page 54 of the guide.  Refunds Income tax refunded for 1989 and subsequent years  44A \$
	FDP refunds \$ , , , , , , , , , , , , , , , , , ,
	Imputation Imputation credits attached to dividends paid.  Other—include change of shareholding adjustment (please specify).
	44D) \$ , , , , , , , , , , , , , , , , , ,
	Add Boxes 44A, 44B, 44C and 44D. Print the total in Box 44E.  This is the <b>total debits</b> .
45.	Closing balance at 31 March 2011  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 a credit.  (Tiple one) Credit - Debit
	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  Standard Box 42 and Box 44E, Box 45 is a debit.
	See page 55 of the guide.  Further income tax payable. Subtract Box 45A from Box 45.  Print your answer in Box 45B.
46.	Imputation penalty tax—see page 56 of the guide.  46 \$
	This is the total payable and is due by 20 June 2011.  46A \$ , , , , , , , , , , , , , , , , , ,
Not	tice of assessment and declaration See page 56 of the guide.
47.	Please read and sign the following.  The information in this return is true and correct and represents my assessment for the year ended 31 March 2011. It is also a correct statement of shareholder-employee remuneration.
	Signature  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 59 of the guide. <b>Privacy:</b> To find out what may happen to the information you provide on this form, see page 60 of the guide. <b>Injury Prevention, Rehabilitation, and Compensation Act 2001:</b> To understand how the information provided on this form will be used for ACC purposes, see page 57 of the guide.
	OFFICE USE ONLY  57  Income tax  Operator code