Inland Revenue
Te Tari Taake

Income tax return Companies

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

Name

Address

You can complete your return in myIR

IR4 2025

1 April 2024 to 31 March 2025

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 1 2 3 4 5 6 7 8) **1**

2. If the correct company name is **not** shown above, see the guide for further details.

3. If the company's trading name has **changed** or is not shown below, print it in Box 3. **3**

4. If the correct postal address is **not** shown above, print the full address in Box 4. **Do not** print your tax preparer's address here. See the guide for further details. **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 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 the guide for further details. **6**

7. If the correct daytime phone number is **not** shown below, print it in Box 7. **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 2 numbers, enter them in the first 2 squares of the suffix Box.
- For information about direct crediting see the guide.

9. Is the company a **non-resident** for tax purposes? **9** No ☐ Go to Question 10. Yes ☐ Go to Question 11.

10. Does this return include the **annual imputation return**? See the guide for further details. **10** No ☐ Go to Question 11. Yes ☐ Go to Question 10A.

10A. Are there any **monetary entries** on page 7 of this return? **10A** No ☐ Yes ☐

11. Has the company ceased? No ☐ Go to Question 12. Yes ☐ See the guide.

Income

12. Did the company receive any income from **schedular payments**?

No ☐ Go to Question 13.

Yes ☐ Print the total of any schedular income below. See the guide for further details.

Total tax deducted
12A $, , .

Total gross income
12B $, , .

13. Did the company have any **New Zealand interest** paid or credited to it?

No ☐ Go to Question 14.

Yes ☐ Print the totals below. See the guide for further details.

Total RWT and/or NRWT
13A $, , .

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.

Yes ☐ Print the totals below. See the guide for further details.

Total dividend imputation credits
14 $, , .

Total dividend RWT credits
14A $, , .

Total gross dividends
14B $, , .

15. Did the company receive any **taxable distributions from a Māori authority**?

No ☐ Go to Question 16.

Yes ☐ Print the totals below. See the guide for further details.

Total Māori authority credits
15A $, , .

Total Māori authority distributions
15B $, , .

16. Did the company receive any **income from a partnership, estate or trust**?

No ☐ Go to Question 17.

Yes ☐ Print the totals below. See the guide for further details.

Total partnership, estate or trust tax credits
16A $, , .

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 the total in Box 17A.

17A $, , .

Do not include overseas tax paid here.

18. Did the company receive any **income from overseas**?

No ☐ Go to Question 19.

Yes ☐ Print the totals below. See the guide for further details.

Total overseas tax paid
18A $, , .

Total overseas income - if a loss, put a minus sign in the last box
18B $, , .

19. Did the company receive any **income or incur any expenses from residential property**?

No ☐ Go to Question 20.

Yes ☐ Print the totals below. See the guide for further details.

Select which method you are using. (tick 1) Portfolio ☐ Individual ☐ Combination ☐

Gross residential rental income
19A $, , .

Net bright-line profit (excluding losses)
19B $, , .

Other residential income
19C $, , .

Total combined residential income
Add Boxes 19A, 19B and 19C. Print the total in Box 19D.
19D $, , .

Residential rental deductions
19E $, , .

Excess residential rental deductions brought forward
19F $, , .

Residential rental deductions claimed this year
19G $, , .

Net residential income - if a loss, put a minus sign in the last box
19H $, , .

Excess residential rental deductions carried forward
19I $, , .

20. Did the company incur any **interest from residential property?**

No ☐ Go to Question 21.

Yes ☐ Print the totals below. See the guide for further details.

Total interest on residential property

20A $, , .

Interest expense claimed

20B $, , .

Reason for interest expense claimed

20C

☐ A Māori exempt company or not a residential land company

☐ New build exemption

☐ Certain schedule 15 exclusions or property not in NZ

☐ Development or land business exemption

☐ Phasing of interest

☐ Emergency, transitional, social or council housing

☐ Approved build-to-rent exclusion

21. Did the company receive income from **business or other rental activities?** (Do not include any income already shown at Questions 12 to 19.)

No ☐ Go to Question 22.

Yes ☐ Print the net profit in Box 21B. See the guide for further details.

Net profit or loss from business or other rental - if a loss, put a minus sign in the last box

21B $, , .

22. Did the company receive any **income from taxable property sales/disposals** not already included elsewhere in the return? (Do not include any bright-line loss.)

No ☐ Go to Question 23.

Yes ☐ Print details below. See the guide for further details.

Residential land withholding tax (RLWT) credit

22A $, , .

Profit/loss from sale of property - if a loss, put a minus sign in the last box

22B $, , .

23. Did the company receive any **other income**?

No ☐ Go to Question 24.

Yes ☐ Attach a note showing the name of the payers and types of income. Print the total in Box 23B. See the guide for further details.

Total other income - if a loss, put a minus sign in the last box

23B $, , .

24. **Total income or net loss before donations**

Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19H, 21B, 22B and 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 the guide for further details.

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 the guide for further details.

Amount brought forward

27A $, , . –

Amount claimed this year

27B $, , . –

Is the company carrying forward losses under the **business continuity test?**

27C Yes ☐ No ☐

28. **Total income after net losses brought forward**

If you ticked "Yes" at Question 27 see 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 payments to or from other companies**?

No ☐ Go to Question 30.

Yes ☐ Print the details here. See the guide for further details.

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

Offset any amounts in Boxes 29 and 29A against the amount in Box 28. Print your answer in Box 30.

Taxable income - if a loss, put a minus sign in the last box

30 $, , .

Tax 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 the guide for further details. 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 the guide for further details. 31H $, , .

Copy the total tax credits from Box 17A to Box 31I. 31I $, , .

Copy any RLWT credit from Box 22A to Box 31IA. 31IA $, , .

Subtract Box 31I and Box 31IA from Box 31H. Print your answer in Box 31J. This is the **residual income tax**. 31J $, , .

If the total of Box 31I and 31IA is larger than Box 31H, the difference is a credit. If Box 31H is larger than the total of Box 31I and Box 31IA, the difference is a debit. (Tick 1) Credit ☐ Debit ☐

Print any 2025 provisional tax paid in Box 31K. 31K $, , .

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. 31L $, , .

(Tick 1) 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. 32 $, , .

Please transfer the refund to:

☐ 2026 provisional tax. Print the amount in Box 32A. 32A $, , .

☐ Someone else's income tax account. Are you "associated"? See the guide for further details. 32B Yes ☐ No ☐

Their IRD number

Name of taxpayer receiving refund 32C

Year ended 31 March Amount 32D $, , .

☐ Other - if you want your refund transferred to another period or tax type, for example 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. 32E $, , .

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 is not preprinted, please include it at Question 8.

2026 Provisional tax

33. Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See the guide for further details.

No ☐ Go to Question 34.

Yes ☐ Print the start date of the taxable activity in Box 33.

33 ▶ Day Month Year

34. 2026 provisional tax. See the guide for further details.

- Print the option used (**S** or **E** or **R**) in Box 34A. 34A ▶
- Print the company's 2026 provisional tax payable in Box 34B if you're using **S** or **E**. 34B ▶ $, , . 0 0

Disclosures

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 ☐ 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. If the company calculates CFC or FIF income under Question 18, see the guide for further details. 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.

Yes ☐ Print the total value of shares repurchased, redeemed or cancelled in Box 37A. See the guide for further details.

37A $, , .

38. Did the company receive any foreign-sourced dividends during the year?

38 ▶ No ☐ Go to Question 39.

Yes ☐ See the guide for further details.

39. Is the company controlled or owned by non-residents?

39 ▶ No ☐ Go to Question 40.

Yes ☐ See the guide for further details.

40. Print the total lowest economic interests of shareholders during the income year here. See the guide for further details. 40 ▶ . %

Shareholder details

41. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), shareholder AIM tax credits, or loans from 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 the guide for further details. Remuneration is liable for ACC levies. If you need more space use an IR4S available from **ird.govt.nz/forms-guides**

41A IRD number

41B Remuneration with no PAYE deducted $, , .

41C Shareholder AIM tax credits $, , .

41D Value of loans from the company $, , .

41E Current account balance $, , . (Tick 1) CR ☐ DR ☐

41F Loss offsets (put a minus sign in the last box to show losses **claimed**) $, , .

41G Subvention payments (put a minus sign in the last box to show subvention payments **made**) $, , .

41A IRD number

41B Remuneration with no PAYE deducted $, , .

41C Shareholder AIM tax credits $, , .

41D Value of loans from the company $, , .

41E Current account balance $, , . (Tick 1) CR ☐ DR ☐

41F Loss offsets (put a minus sign in the last box to show losses **claimed**) $, , .

41G Subvention payments (put a minus sign in the last box to show subvention payments **made**) $, , .

41A IRD number

41B Remuneration with no PAYE deducted $, , .

41C Shareholder AIM tax credits $, , .

41D Value of loans from the company $, , .

41E Current account balance $, , . (Tick 1) CR ☐ DR ☐

41F Loss offsets (put a minus sign in the last box to show losses **claimed**) $, , .

41G Subvention payments (put a minus sign in the last box to show subvention payments **made**) $, , .

41A IRD number

41B Remuneration with no PAYE deducted $, , .

41C Shareholder AIM tax credits $, , .

41D Value of loans from the company $, , .

41E Current account balance $, , . (Tick 1) CR ☐ DR ☐

41F Loss offsets (put a minus sign in the last box to show losses **claimed**) $, , .

41G Subvention payments (put a minus sign in the last box to show subvention payments **made**) $, , .

Please staple additional IR4S forms here

Annual imputation return

Complete for the tax year 1 April 2024 to 31 March 2025, regardless of your balance date.

42. Print the **opening balance at 1 April 2024** in Box 42. This is the same as the closing balance at 31 March 2024. See the guide for further details. **42** $, , .

(Tick 1) Credit ☐ Debit ☐

43. Credits - see the guide for further details.

Payments Income tax paid for 1989 and subsequent years: **43A** $, , .

RWT on interest received **43B** $, , .

Imputation Imputation credits attached to dividends received. **43C** $, , .

If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), see the guide for further details.

Other (please specify) **43D** $, , .

Add Boxes 43A, 43B, 43C and 43D. Print the total in Box 44E. This is the **total credits**. **43E** $, , .

44. Debits - see the guide for further details.

Refunds Income tax refunded for 1989 and subsequent years **44A** $, , .

Imputation

Imputation credits attached to dividends paid. **44B** $, , .

Other - include change of shareholding adjustment (please specify). **44C** $, , .

Add Boxes 44A, 44B and 44C. Print the total in Box 44D. This is the **total debits**. **44D** $, , .

45. Closing balance at 31 March 2025
If Box 42 is a credit, add Box 42 and Box 43E and subtract Box 44D. **45** $, , .

If Box 44D is less than the total of Box 42 and Box 43E, Box 45 is a credit.
If Box 42 is a debit, add Box 42 and Box 44D and subtract Box 43E.
If Box 43E is less than the total of Box 42 and Box 43D, Box 45 is a debit.

(Tick 1) Credit ☐ Debit ☐

Adjustments to reduce further income tax payable.
See the guide for further details. **45A** $, , .

Further income tax payable. Subtract Box 45A from Box 45.
Print your answer in Box 45B. **45B** $, , .

46. Imputation penalty tax - see the guide for further details. **46** $, , .

This is the total payable and is due by 20 June 2025. **46A** $, , .

Notice of assessment and declaration

47. 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 2025. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration.

Signature

/ /
Date

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.

Privacy: To find out what may happen to the information you provide on this form, see the guide.
Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see the guide.

Send the completed return to us at:
Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

RESET FORM

OFFICE USE ONLY					
48	Income tax	Correspondence indicator		Accounts included? Yes ☐ No ☐
48A	Imputation	Correspondence indicator		