











IR4 2018

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

1 April 2017 to 31 March 2018

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) 
2. If the correct company name is **not** shown above, see page 8 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 8 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. 
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 of the guide. 
7. 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. 
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 9 of the guide.
9. Is the company a **non-resident** for tax purposes?  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.  No Go to Question 11. Yes Go to Question 10A.
- 10A. Are there any **monetary entries** on page 6 of this return?  No Yes
11. Has the company ceased? No Go to Question 12. Yes See page 10 of 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 page 11 of the guide.

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 page 11 of the guide.

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 page 13 of the guide.

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 page 15 of the guide.

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 page 16 of the guide.

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 ▶ \$, , .

Don't 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 pages 17-19 of the guide.

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 income from **business or rental activities**? (Do not include any income already shown at Questions 12 to 18.)

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 20 of the guide.

19B ▶ \$, , .

20. Did the company pay **insurance premiums to any overseas insurer** not carrying out business in New Zealand?

No Go to Question 21.

Yes Print the totals below. See page 21 of the guide.

Total gross premium paid

20 ▶ \$, , .

Total taxable premium (10% of the difference between Boxes 20 and 20A)

20B ▶ \$, , .

Total gross premium paid to Switzerland

20A ▶ \$, , .

Copy the amount in Box 20B to Box 28.

21. Did the company receive any other income? This includes income from any taxable property sales/disposals not already included elsewhere in the return.

No Go to Question 22.

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

Yes Attach a note showing the name of the payers and types of income. Print the total in Box 21B. See pages 22–25 of the guide.

21B ▶ \$, , .

Residential land withholding tax (RLWT) Credit

21BA ▶ \$, , .

Refer to RLWT on the notes page (IR4N)

Income

<p>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.</p>	<p>Total income before donations—if a loss, put a minus sign in the last box</p> <p>22 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>23. Did the company make any donations to donee organisations? No <input type="radio"/> Go to Question 24. Yes <input type="radio"/> Print the amount here. See page 25 of the guide.</p>	<p>Donations made</p> <p>23B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/> —</p>
<p>24. Total income or net loss Subtract Box 23B from Box 22 and print your answer in Box 24.</p>	<p>Total income—if a loss, put a minus sign in the last box</p> <p>24 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>25. Can the company claim net losses brought forward? No <input type="radio"/> Go to Question 26. Yes <input type="radio"/> Print details here. See page 26 of the guide.</p>	<p>Amount brought forward</p> <p>25A \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> —</p> <p>Amount claimed this year</p> <p>25B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> —</p>
<p>26. Total income after net losses brought forward If you ticked “Yes” at Question 25, see page 27 of the guide. If you ticked “No”, copy the amount in Box 24 to Box 26.</p>	<p>Total income after net losses—if a loss, put a minus sign in the last box</p> <p>26 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>27. Did the company have net losses and/or subvention payments to or from other companies? No <input type="radio"/> Go to Question 28. Yes <input type="radio"/> Print the details here. See page 27 of the guide. If the company received net losses or made a subvention payment, put a minus sign in the last box.</p>	<p>Net losses</p> <p>27 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>Subvention payments</p> <p>27A \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>28. Taxable income or net loss to carry forward Offset any amounts in Boxes 27 and 27A against the amount in Box 26. Print your answer in Box 28.</p>	<p>Taxable income or loss to carry forward—if a loss, put a minus sign in the last box</p> <p>28 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>

Tax calculation

<p>29. Calculate the tax payable Copy the total from Box 28 to Box 29A. This is your taxable income.</p>	<p>29A \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . 0 0</p>
<p>Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 29B.</p>	<p>29B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Overseas tax paid. Copy the amount from Box 18A to Box 29C.</p>	<p>29C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Subtract Box 29C from Box 29B. If Box 29C is larger than Box 29B, print “0.00” in Box 29D.</p>	<p>29D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Calculate the foreign investor tax credit. Print your answer in Box 29E. See page 28 of the guide.</p>	<p>29E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Subtract Box 29E from Box 29D. Print your answer in Box 29F.</p>	<p>29F \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Copy the total imputation credits, if any, from Box 14 to Box 29G.</p>	<p>29G \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>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 29 of the guide.</p>	<p>29H \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Copy the total tax credits from Box 17A to Box 29I.</p>	<p>29I \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Copy any RLWT credit from box 21BA to box 29IA.</p>	<p>29IA \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>Subtract Box 29I and box 29IA from Box 29H. Print your answer in Box 29J. This is the residual income tax. If the total of Box 29I and 29IA is larger than Box 29H, the difference is a credit. If Box 29H is larger than the total of Box 29I and Box 29IA, the difference is a debit.</p>	<p>29J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>(Tick one) Credit <input type="radio"/> Debit <input type="radio"/></p>
<p>Print any 2018 provisional tax paid in Box 29K.</p>	<p>29K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>If Box 29J is a credit, add Box 29J and Box 29K. Print your answer in Box 29L. This is the refund. If Box 29J is a debit, subtract Box 29K from Box 29J. This is the tax to pay.</p>	<p>29L \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>If Box 29K is larger than Box 29J, the difference is the refund.</p>	<p>(Tick one) Refund <input type="radio"/> Tax to pay <input type="radio"/></p>

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. **30** \$, , .

Please transfer the refund to:

2019 provisional tax. Print the amount in Box 30A. **30A** \$, , .

Someone else's income tax account. Are you "associated"? See page 30 of the guide. **30B** Yes No
Their IRD number

Name of taxpayer receiving refund **30C**

Year ended 31 March Amount **30D** \$, , .

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 30A and 30D from Box 30. Print your answer in Box 30E. This is the balance to be refunded. **30E** \$, , .

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.

2019 Provisional tax

31. Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See page 32 of the guide.

No Go to Question 32. **31**
Day Month Year

Yes Print the start date of the taxable activity in Box 31.

32. 2019 provisional tax. See page 32 of the guide.

- Print the option used (S or E or R) in Box 32A. **32A**
- Print the company's 2019 provisional tax payable in Box 32B if you're using S or E. **32B** \$, , .

Disclosures

33. 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.

33 No Go to Question 34. Yes Go to Question 33A.

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 37 of the guide.

35. Did the company repurchase, redeem or cancel its shares during the income year?

35 No Go to Question 36. **35A** \$, , .
Yes Print the total value of shares repurchased, redeemed or cancelled in Box 35A. See page 38 of the guide.

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

36 No Go to Question 37.
Yes See page 38 of the guide.

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

37 No Go to Question 38.
Yes See page 39 of the guide.

38. Print the total lowest economic interests of shareholders during the income year here. See page 39 of the guide. **38** . %

39. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), or loans from 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 42 of the guide. If you need more space use the enclosed IR45. Remuneration is liable for ACC levies.

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>
			39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>
			39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>
			39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

39A ▶ IRD number <input style="width: 100%; height: 20px;" type="text"/>	39B ▶ Remuneration with no PAYE deducted \$ <input style="width: 80%; height: 20px;" type="text"/>	39C ▶ Value of loans from the company \$ <input style="width: 80%; height: 20px;" type="text"/>	
	39D ▶ Current account balance \$ <input style="width: 80%; height: 20px;" type="text"/>	(Tick one) CR <input type="radio"/> DR <input type="radio"/>	39E ▶ Loss offsets (put a minus sign in the last box to show losses claimed) \$ <input style="width: 80%; height: 20px;" type="text"/>
			39F ▶ Subvention payments (put a minus sign in the last box to show subvention payments made) \$ <input style="width: 80%; height: 20px;" type="text"/>

Annual imputation return

Complete for the tax year 1 April 2017 to 31 March 2018, regardless of your balance date.

40. Print the opening balance at 1 April 2017 in Box 40. This is the same as the closing balance at 31 March 2017. See page 43 of the guide.

40 ▶ \$, , .
 (Tick one) Credit Debit

41. Credits—see page 43 of the guide.

Payments Income tax paid for 1989 and subsequent years: 41A ▶ \$, , .
 FDP - see page 43 of the guide. 41B **No longer applicable**
 RWT on interest received 41C ▶ \$, , .
Imputation Imputation credits attached to dividends received. 41D ▶ \$, , .
 If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 44 of the guide.
Other (please specify) 41E ▶ \$, , .

Add Boxes 41A, 41C, 41D and 41E. Print the total in Box 41F. This is the **total credits**. 41F ▶ \$, , .

42. Debits—see page 45 of the guide.

Refunds Income tax refunded for 1989 and subsequent years 42A ▶ \$, , .
 FDP - see page 45 of the guide. 42B **No longer applicable**

Imputation Imputation credits attached to dividends paid. 42C ▶ \$, , .
Other—include change of shareholding adjustment (please specify). 42D ▶ \$, , .

Add Boxes 42A, 42C and 42D. Print the total in Box 42E. This is the **total debits**. 42E ▶ \$, , .

43. Closing balance at 31 March 2018
 If Box 40 is a credit, add Box 40 and Box 41F and subtract Box 42E. 43 ▶ \$, , .
 If Box 42E is less than the total of Box 40 and Box 41F, Box 43 is a credit. (Tick one) Credit Debit
 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.

Adjustments to reduce further income tax payable. 43A ▶ \$, , .
 See page 46 of the guide. 43B ▶ \$, , .
Further income tax payable. Subtract Box 43A from Box 43.
 Print your answer in Box 43B.

44. Imputation penalty tax—see page 46 of the guide. 44 ▶ \$, , .
 This is the **total payable and is due by 20 June 2018.** 44A ▶ \$, , .

Notice of assessment and declaration

45. 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 2018. 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 page 50 of the guide.

Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see page 48 of the guide.

Post the return to us in the envelope supplied, or send to:

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

OFFICE
 USE
 ONLY

54 ▶
 54A ▶

Income tax
 Imputation

Operator code
 Operator code

Corresp. indicator
 Corresp. indicator

Payment attached
 Payment attached

Return cat.
 Return cat.

AI Yes No Scanner
 Scanner