

Income tax return Companies

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

IR4 2025

You can complete your return in mylR

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

In	come	
12.	Did the company receive any income from schedular paym No Go to Question 13. Total tax deducted 12A \$, , , ,	Yes Print the total of any schedular income below. See the guide for further details. Total gross income 12B \$
13.	Did the company have any New Zealand interest paid or critical RWT and/or NRWT 13A \$	Yes Print the totals below. See the guide for further details. Total gross interest - if a loss, put a minus sign in the last box \$\$\$ \$\$
14.	Did the company receive any New Zealand dividends? No Go to Question 15. Total dividend imputation credits 14 \$ Total dividend RWT credits 14A \$	Yes Print the totals below. See the guide for further details. Total gross dividends \$ \$
15.	Did the company receive any taxable distributions from a No Go to Question 16. Total Māori authority credits 15A \$	Yes Print the totals below. See the guide for further details. Total Māori authority distributions \$\$\$ \$\$\$
16.	Did the company receive any income from a partnership, et No Go to Question 17. Total partnership, estate or trust tax credits 16A \$, , , ,	Yes Print the totals below. See the guide for further details. 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. Pr	rint the total in Box 17A. Do not include 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 the guide for further details. 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 No Go to Question 20.	s from residential property? Yes Print the totals below. See the guide for further details.
	Select which method you are using. (tick 1) Positive Select which method you are using. (tick 1) Positive Select which method you are using. (tick 1) Positive Select Sele	Net bright-line profit (excluding losses) 19B \$, , Total combined residential income Add Boxes 19A, 19B and 19C. Print the total in Box 19D. 19D \$, Excess residential rental deductions brought forward 19F \$, Net residential income - if a loss, put a minus sign in the last box 19H \$,

20.	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 \$	20B	pense claimed						
	Reason for interest expense claimed	2007	, , , ,						
	A Māori exempt company or not a residential lanc	d company	New build exemption						
	, , , , , , , , , , , , , , , , , , , ,								
	Certain schedule 15 exclusions or property not i	n 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 rent Questions 12 to 19.)	tal activiti	ctivities? (Do not include any income already shown at						
	No Go to Question 22.	Yes	Print the net profit in Box 21B. See the guide for further details.						
			or loss from business or other rental - if a loss, put a minus sign in						
		the last box	\$						
	5:11		, , , , ,						
22.	Did the company receive any income from taxable property (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 \$	22B	from sale of property - if a loss, put a minus sign in the last box						
	, , , , , ,								
23.	Did the company receive any other income ? No Go to Question 24.	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 ty		4 , , , , , , , , , , , , , , , , , , ,						
	of income. Print the total in Box 23B. See the guide for further details.								
26	Total income or net loss before donations								
24.	Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19H, 21B, 22B and 23E Print your answer in Box 24.		income before donations - if a loss, put a minus sign in the last box						
25.	Did the company make any donations to donee organisation	ıs?							
	No Go to Question 26.		Donations made						
	Yes Print the amount here. See the guide for further deta	ails.	25B \$						
26.	Total income or net loss		Total income - if a loss, put a minus sign in the last box						
	Subtract Box 25B from Box 24 and print your answer in Box 26	6. 26	\$, , , ,						
27.	Can the company claim net losses brought forward ?		unt brought forward						
	No Go to Question 28.		27A \$, , , , , , , , , , , , , , , , , ,						
	Yes Print details here. See the guide for further details.	27B	Amount claimed this year 27B \$						
	Is the company carrying forward losses under the business continuity test?	270	Yes No						
28.	Total income after net losses brought forward	Total	income after net losses - if a loss, put a minus sign in the last box						
	If you ticked "Yes" at Question 27 see the guide. If you ticked "No", copy the amount in Box 26 to Box 28.	28							
29.	Did the company have net losses and/or subvention paymen								
	No Go to Question 30.	20	Net losses						
	Yes Print the details here. See the guide for further detail	15.	ention payments						
	If the company received net losses or made a subvention payment, put a minus sign in the last Box.	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						
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. Calculate the foreign investor tax credit. Print your answer in Box 31E. See the guide for further details.	31D \$, , ,						
	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.	311 \$, ,						
	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 .	31] \$, , , ,						
	If the total of Box $31I$ and $31IA$ is larger than Box $31H$, the difference a credit. If Box $31H$ is larger than the total of Box $31I$ and Box $31IA$, the difference is a 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.	31L \$, , , , , , , , , , , , , , , , , ,						
	If Box 31K is larger than Box 31J, the difference is the refund.	(Tick 1) Refund Tax to pay						
Re	funds 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.	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 page of this return explaining the transfer you want.	or tax type, for example GST, staple a note to the front						
	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. Day Month Year Print the start date of the taxable activity in Box 33. Yes **34. 2026 provisional tax**. See the guide for further details. Print the option used (S or E or R) in Box 34A. Print the company's 2026 provisional tax payable in Box 34B if you're using S or E. **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. Go to Question 36. Yes Go to Question 35A. 35A Was NRWT and/or non-resident contractors withholding tax deducted from all payments? 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? 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. 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? Go to Question 40. Nο Yes See the guide for further details. Print the total lowest economic interests of shareholders during 40 the income year here. See the guide for further 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		Shareholder AIM tax credits	Value of loans from the company				
	\$, , ,		\$, , , , , , , , , , , , , , , , , , ,	\$, , ,				
	41E Current account balance	(Tick 1) 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 Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	Value of loans from the company				
	\$, , , .		\$, , , , , , , , , , , , , , , , , , ,	\$, , ,				
	41E Current account balance	(Tick 1)	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 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	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 Remuneration with no PAYE deducted		41C Shareholder AIM tax credits	41D Value of loans from the company				
	\$, , ,		\$	\$, , , , , , , , , , , , , , , , , , ,				
	41E Current account balance	(Tick 1)	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											
Complete for the tax year 1 April 2024 to 31 March 2025, regardless of your balance date.											
42.	-	_	e at 1 April 2024 31 March 2024. Se			42	\$, (Tick 1	,) Credi	t	• Debit
43.	Credits - see	the guide fo	r further details.								
13.	Payments	•	paid for 1989 and	l subseque	nt years:	43A	\$				
		RWT on int	erest received	·	·	43B	\$,		
	Imputation	Imputation	credits attached	to dividend	ds received.	43C	\$				
	•	•	t or group investr			upplement	ary avai	, lable subscri	, bed cap	ital acc	count
	(SASCA), see	_	43D	\$							
	Other (pleas	e specify)				430	Þ	,	,		•
	Add Boxes 43 This is the to		and 43D. Print the	e total in B	ox 44E.	43E	\$, ,	,		
44.	Debits - see t	the guide for	further details.								
	Refunds	Income tax	refunded for 1989	9 and subs	equent years	44A	\$				
	Imputation							Í			
		redits attach	ed to dividends p	aid.		44B	\$, ,	ļ.,		
	Other - inclu	de change o	f shareholding adj	ustment (p	olease specify).	44C	\$				
								,	,		
	Add Boxes 44 This is the to		44C. Print the tota	al in Box 44	D.	44D	\$, ,	,		
45.	Closing bala If Box 42 is a		arch 2025 ox 42 and Box 431	and subtr	act Box 44D.	45	\$, ,	,		
	If Box 42 is a	debit, add Bo	total of Box 42 ar ox 42 and Box 44D total of Box 42 an	and subtr	act Box 43E.			(Tick 1) Credi	t	Debit
	Adjustments See the guide		urther income ta	x payable.		45A	\$				
	_			45A from	Box 45.	(co.)	ć				
Further income tax payable. Subtract Box 45A from Box 45. Print your answer in Box 45B.											
46.	Imputation	penalty tax -	see the guide for	further de	tails.	46	\$		l,		
	This is the to	tal payable	and is due by 20 J	une 2025.		46A	\$		l ,		
N	otice of	assess	ment and	decla	ration						
47.	31 March 202	tion that I ha 25. The infor	following. ve provided in thi mation prepared i employee remun	meets the r							
	Signature		, ,					alties for no			
				/	/			ing in a false return for yo			
					Date	554)		,			
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.											
OF	FICE 48	Income tax	Correspondence ind	icator	Accounts included	d? Yes	No				
2U 1O	SE 48A	Imputation	Correspondence ind								

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