



Income tax return Registered superannuation funds Income Tax Act 2007 Tax Administration Act 1994

IR 44 2014

1 April 2013 to 31 March 2014

	17/pm 2013 to 31 March 2014				
	The 2014 IR 44 guide is available only on our website. To view a copy go to www.ird.govt.nz (keywords: 2014 IR44 guide). If the fund's name, IRD number and postal address are shown correctly above, go to Question 4.				
1.	If the fund's IRD number is not shown above, print it in Box 1. (8 digit numbers start in the second box				
2.	If the fund's correct name is not shown above, see page 7 of the guide.				
3.	If your correct postal address is not shown above, print the full address in Box 3. Don't print the fund's tax agent's address here. See page 7 of the guide.				
3					
	Please put street address or PO Box number above and suburb, box lobby or RD and town or city below				
4.	If the fund's correct daytime phone number is not shown below, print it in full in Box 4. Prefix Phone number				
5.	If the fund's balance date is not shown below, print it in Box 5. Inland Revenue consent must be obtained for a balance date other than 31 March. See page 7 of the guide. 5 Day Month Year				
6	If the fund's Financial Markets Authority number is not shown below, print it in Box 6.				
7.	Did the fund stop operating during the year? No Go to Question 8. See page 7 of the guide. Show the date the fund stopped operating below. Day Month Year				
8.	Do the assets of this fund include New Zealand life insurance policies, or have any assets of the fund been transferred to other superannuation funds? No Go to Question 11. Yes Go to Question 9.				
9.	Do these New Zealand policies or transfers make up the total assets of the fund? No Go to Question 10. Yes See page 7 of the guide.				
10.	Is an election required to transfer deductions to another superannuation fund? See page 8 of the guide. No Yes Go to Question 11. Go to Question 11 and write the details in Box 11F.				

Income

What is the fund's income? See pages 8 to 13 of the guide before cor Print the fund's income (before any adju- Question 11 of the guide) in Box 11. If it in the last box. If nil income, show "0.00"	stments referred to in 's a loss, put a minus sign	Income , , , , , , , , , , , , , , , , , , ,				
Deductions transferred from other schemes under section DV 2 of the Income Tax Act 2007.						
Name	IRD number	Amount \$				
		\$				
		\$				
		\$				
		\$				
Print the total deduction amounts transl Box 11A.	ferred from other schemes in	Total deductions				
Print the deductions for profits or losses pre-1 April 1988 investments in Box 11B.		11B) \$				
Print the deductions for profits or losses pre-1 April 1988 investments in Box 11C.		11C) \$				
Add Boxes 11A, 11B and 11C. Print the t	total in Box 11D.	11D \$, , , , , ,				
Subtract Box 11D from Box 11. Print the	e difference in Box 11E.	11E \$, , , , ,				
		tion requirements of section DV 2 of the Income Tax Act 2007. 12 of the guide to find out what expenses can be transferred. Amount				
		\$				
		\$				
		\$				
		\$				
		\$				
Print the total deduction amounts to tra	insfer to another scheme in Box 11F.	11F) \$				
Print additions for profits or losses treate investments in Box 11G.	ed as capital on disposal of pre-1 April 1988	11G) \$				
Print additions for profits or losses treate investments in Box 11H.	ed as revenue on disposal of pre-1 April 1988	8 11H) \$				
Add Boxes 11E, 11F, 11G and 11H. Print	the total in Box 11I.	111 \$, , ,				
Print any net losses brought forward from	n previous years in Box 11J.	11) \$, , .				
Subtract Box 11J from Box 11I. Print the If a loss, put a minus sign in the last box.		11K \$,				
Calculate the tax payable at the relevant						

Trustee details and disclosures

12.	Print the full names of the trustees	
	Trustee's name	Trustee's IRD number
	Print the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of this	page.
13.	If the fund calculates CFC or FIF income under Question 11, please read pages 9 to 15 of the guide. T is required.	ick "yes" if additional disclosure
	13 No Yes	
	Go to Question 14.	
	If the fund is an investor fund you don't have to complete Questions 14 to 21.	
14.	Have any of the fund's investments been disposed of during the year?	
1-7.	No Go to Question 18.	
	Yes See page 14 of the guide. Print the amount of the gain 14A \$	
	or loss in Box 14A. If it's a loss, put a minus sign in the last box.	
15.	In calculating the final taxable income amount, have you treated any gains or losses from investment not taxable?	s on capital account or otherwise as
	15 No Go to Question 16.	
	Yes Print the reasons in the space provided.	
	Time the reasons in the space provided.	
16.	Have any of the investments acquired before 1 April 1988 been disposed of during the income year?	
	16 No Go to Question 17.	
	Yes Ensure that any necessary adjustments are entered in Boxes 11B, 11C, 11G and 11H.	
17.	Have any of the investments at Question 14 been treated as trading stock under section EB 1 of the In	ncome Tax Act 2007?
	17 No Yes	
	Go to Question 18.	

<u>To</u>	ax calculation				
18.	Calculate the tax payable below.				
	Copy the tax from Box 11L on page 2 to Box 18A.	18A \$, , ,			
	Print the fund's overseas tax credits in Box 18B. See pages 14 to 16 of the guide to work out the amount claimable.	18B \$, , , ,			
	Subtract Box 18B from Box 18A. Print your answer in Box 18C. If Box 18B is larger than Box 18A print "0.00".	18C \$, , ,			
	Print the fund's imputation credits in Box 18D.	18D) \$			
	Subtract Box 18D from Box 18C. Print your answer in Box 18E. If Box 18D is larger than Box 18C, print "0.00".	18E \$, , ,			
	Print any RWT and any other tax credits not included above in Box 18F.	18F) \$			
	Subtract Box 18F from Box 18E and print the difference in Box 18G. This is the residual income tax . If Box 18F is larger than Box 18E, the difference is a credit.	(Tick one) Credit Debit			
	If Box 18E is larger than Box 18F, the difference is a debit. Print any 2014 provisional tax paid in Box 18H.				
	If Box 18G is a credit, add Box 18G and Box 18H. This is your refund. If Box 18G is a debit, subtract Box 18H from Box 18G. This is your tax to pay.	18H \$, , ,			
	If Box 18H is larger than Box 18G, the difference is your refund. Print this in Box 18I Tax to pay is due by 7 February 2015 (if you have a tax agent see page 23 of the guide).	(Tick one) Refund Tax to pay			
19.	If the fund is getting a refund how do you want it paid?				
	Copy the refund from Box 18I to Box 19. Print any overpayment of 2015 provisional tax you would like refunded or transferred in Box 19A. Please see page 17 of the guide.	19 \$, , ,			
	Add Box 19 and Box 19A. Print the answer in Box 19B.	19B \$			
	Do you want the refund transferred: to 2015 provisional tax? Print the amount in Box 19C. to company also's income tax account?	19C) \$			
	• to someone else's income tax account? Are you "associated"? See page 18 in the guide	Their IRD number			
	Name of taxpayer receiving refund	19D)			
	Year ended 31 March Amount	19E \$, , , .			
	Subtract Box 19C and Box 19E from Box 19B. Print the answer in Box 19F. This is the balance to be refunded.	19F \$, , ,			
	Please pay the balance: • to the fund's bank or other deposit account. If the suffix has only two numbers, enter them in the first two squares of the suffix bo Name of account Bank	ix. Branch Account number Suffix			
	by cheque. If the fund had a refund direct credited to a bank account last year, please tick 19H if you want to receive the refund by cheque.	19H			
20.	Initial provisional tax liability. Is this the first year the fund started to derive income from a taxable activity? If it is, see page 19 of the guide.				
	No Go to Question 21.	Day Month Year			
	Yes Print the start date in Box 20.	20			
21.	See pages 20 and 21 of the guide to work out the fund's 2015 provisional tax. Print the option used (S, E or R) in Box 21. Print the 2015 provisional tax payable here if you are using S or E.	21) 21A) \$, 0 0			
N	otice of assessment and declaration	See page 26 of the guide.			
	Please read and sign the following. The information in this return is true and correct and represents my assessment for the year Administration Act 1994.				
	Signature / /	Please make a copy of this return for your own records			
	·				
	Date vacy Inland Revenue may give information about you to other government agencies who				