



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

IR44 2017

	I April 2016 to 31 March 2017		
•	The 2017 IR44 guide is available only on our website. To view a copy go to www.ird.govt.nz (search keywords: 2017 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 1 2 3 4 5 6 7 8)		
2.	If the fund's correct name is not shown above, see page 6 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 6 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 6 of the guide.		
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 6 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. 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 6 of the guide.		
10.	Is an election required to transfer deductions to another superannuation fund? See page 7 of the guide. No Yes Go to Question 11. Go to Question 11 and write the details in Box 11F.		

Income

See pages 7 to 12 of the guide befor Print the fund's income (before any Question 11 of the guide) in Box 11 in the last box. If nil income, show "o	adjustments referred to in If it's a loss, put a minus sign	11 \$	e , , , , ,			
Deductions transferred from other schemes under section DV 2 of the Income Tax Act 2007.						
Name	IRD number	Amou	nt			
		\$		<u> </u>		
		\$				
		\$				
		\$				
				•		
		\$				
Print the total deduction amounts t	ransformed from other schemes in		eductions			
Box 11A.	ransierred from other schemes in	11A) \$, , , , , ,			
Print the deductions for profits or loper-1 April 1988 investments in Box	osses treated as capital on disposal of 11B.	11B \$, , ,			
Print the deductions for profits or lo pre-1 April 1988 investments in Box	osses treated as revenue on disposal of 11C.	11C) \$, , ,			
Add Boxes 11A, 11B and 11C. Print	the total in Box 11D.	11D \$				
Subtract Box 11D from Box 11. Prin	the difference in Box 11E.	11E \$, , ,			
Only fill in the details below if you a		e election requirement	s of section DV 2 of th	ne Income Tax Act		
Only fill in the details below if you a Providing this information and signi Print below the details of the schem	nswered " Yes" at Box 10.		ind out what expense			
Only fill in the details below if you a Providing this information and signi Print below the details of the schem	nswered " Yes " at Box 10. ng the declaration at Question 22 meets the e and the amounts to be transferred. See pa	age 11 of the guide to f	ind out what expense			
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Only fill in the details below if you a Providing this information and signi Print below the details of the schem Name Print the total deduction amounts to Print additions for profits or losses to investments in Box 11G. Print additions for profits or losses to the scheme to the total deduction amounts to the scheme to t	nswered "Yes" at Box 10. Ing the declaration at Question 22 meets the and the amounts to be transferred. See particularly and the amounts to be transferred and the amounts to be transferred. See particularly and the amounts to be transferred and the amounts to be transferred and the amounts to be transferred.	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ind out what expense			
Only fill in the details below if you a Providing this information and signi Print below the details of the schem Name Print the total deduction amounts to Print additions for profits or losses to investments in Box 11G. Print additions for profits or losses to investments in Box 11H.	nswered "Yes" at Box 10. ng the declaration at Question 22 meets the and the amounts to be transferred. See particle and the amounts to be transferred and the amounts to be transferred and the amounts to be transferred. See particle and the amounts to be transferred and the amounts to be transferred and the amounts to be transferred and the amounts to be transferred. See particle and the amounts to be transferred and the amounts to b	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ind out what expense			
Print below the details of the scheme Print the total deduction amounts to the scheme of the scheme	nswered "Yes" at Box 10. Ing the declaration at Question 22 meets the and the amounts to be transferred. See particle in the amounts to be transferred. See particle in IRD number IRD number or transfer to another scheme in Box 11F. reated as capital on disposal of pre-1 April in the total in Box 11I.	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ind out what expense			
Only fill in the details below if you a Providing this information and signi Print below the details of the schem Name Print the total deduction amounts to Print additions for profits or losses to investments in Box 11G. Print additions for profits or losses to investments in Box 11H. Add Boxes 11E, 11F, 11G and 11H. Print any net losses brought forward Subtract Box 11J from Box 11I. Print Box 11J from Box 11J fro	nswered "Yes" at Box 10. Ing the declaration at Question 22 meets the and the amounts to be transferred. See particle in the amounts to be transferred. See particle in IRD number Or transfer to another scheme in Box 11F. It is reated as capital on disposal of pre-1 April in the total in Box 11I. If from previous years in Box 11J.	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ind out what expense			

12.	Print the full names of the trustees						
-	Trustee's name	Trus	tee's IRD	numbe	er		
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							+
							+
	Drive the market and IRD markets of any additional tourstone are a consumt about and attack in the the same of	مر منامات					
12	Print the names and IRD numbers of any additional trustees on a separate sheet and attach it to the top of	-	_	:۵:۵	معالما معا		
13.	If the fund calculates CFC or FIF income under Question 11, please read pages 9 to 15 of the guide. To is required.	ск у	es ir ac	ιαιτιοτ	iai disc	iosure	,
	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?						
	14 No Go to Question 18.						
	Yes See page 13 of the guide. Print the amount of the gain 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	accou	nt or o	therw	ise as
	15 No Go to Question 16.						
	Yes Print the reasons in the space provided.						
16	Have any of the investments assuited before 1 April 1000 been disposed of during the income year?						
16.	Have any of the investments acquired before 1 April 1988 been disposed of during the income year? No Go to Question 17.						
	Yes Ensure that any necessary adjustments are entered in Boxes 11B, 11C, 11G and 11	Н.					
17	Have any of the investments at Question 14 been treated as trading stock under section EB 1 of the II		o Tay A	c+ 200	72		
17.	17 No Yes	icon	ie iax A	CC 200)/:		
	Go to Question 18.						
T~	x calculation						
ıa	x cuicuiauon						
	Calculate the tax payable below.						
	Copy the tax from Box 11L on page 2 to Box 18A.						

Print the fund's overseas tax credits in Box 18B.

Print the fund's imputation credits in Box 18D.

See pages 13 to 15 of the guide to work out the amount claimable.

Subtract Box 18B from Box 18A. Print your answer in Box 18C. If Box 18B is larger than Box 18A print "0.00".

	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 \$			
	Print any Residential land withholding tax (RLWT) credit. Refer to the RLWT update in the guide (IR44G).	18FA \$, , , ,			
	Subtract Box 18F and 18FA from Box 18E and print the difference in Box 18G. This is the residual income tax . If the total Boxes 18F and 18FA are larger than Box 18E, the difference is a credit. If the total Box 18E is larger than Boxes 18F and 18FA, the difference is a debit.	(Tick one) Credit Debit			
	Print any 2017 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. 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 2018 (if you have a tax agent see page 22 of the guide).	18H \$, ,			
19.	If the fund is getting a refund how do you want it paid?				
	Copy the refund from Box 18I to Box 19.	19 \$, , ,			
	Print any overpayment of 2018 provisional tax you would like refunded or transferred in Box 19A. Please see page 16 of the guide.	19A) \$			
	Add Box 19 and Box 19A. Print the answer in Box 19B.	19B \$			
	Do you want the refund transferred: to 2018 provisional tax? Print the amount in Box 19C.	19C) \$			
	• to someone else's income tax account?	, , , .			
	Are you an "associated taxpayer"? See page 17 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. The fastest ar your fund's or other deposit bank account. Please include the fund's bank account. If the suffix has only two numbers, enter them in the first two squares of the suffix b	nt details at Question 19G.			
	Name of account Bank	Branch Account number Suffix			
	1907				
20.	Initial provisional tax liability . Is this the first year the fund started to derive income	e from a taxable activity? If it is, see page 18 of the guide.			
	No Go to Question 21.	Day Month Year			
	Yes Print the start date in Box 20.	20			
21.	See pages 19 and 20 of the guide • Print the option used (S, E or R) in Box 21.	21			
	provisional tax. Print the 2018 provisional tax payable here	21A) \$ 0 0			
	if you are using S or E.	, , , , , , , ,			
No	otice of assessment and declaration	See page 24 of the guide.			
	22. 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 2017, as required under the Tax Administration Act 1994.				
	Signature / / / Date	Please make a copy of this return for your own records.			
Priv	acy Inland Revenue may give information about you to other government agencies who	o are entitled to it under legislation. See page 26 of the guide.			
0	OFFICE USE ONLY Operator Corresp indicator Payment Return Al Yes No Scanner Scanner				