



IR44 2021

1 April 2020 to 31 March 2021

The 2021 IR44 guide is available only on our website. To view a copy go to ird.govt.nz

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)

1 ▶

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

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 the guide for further details.

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.

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 the guide for further details.

5 ▶

Day Month Year

6. If the fund's Financial Markets Authority number is **not** shown below, print it in Box 6.

6 ▶

7. Did the fund stop operating during the year?

No
Yes

Go to Question 8.

See the guide for further details. Show the date the fund stopped operating below.

7 ▶

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?

8 ▶ 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?

9 ▶ No Go to Question 10.
Yes See the guide for further details.

10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details.

10 No Go to Question 11.
Yes Go to Question 11 and write the details in Box 11M.

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 11I, 11J, 11N and 11O.

17. Have any of the investments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?

17 ▶ No Yes

Go to Question 18.

Tax calculation

18. Calculate the tax payable below.

Copy the tax from Box 11S on page 3 to Box 18A.

18A \$ []

Print the fund's overseas tax credits in Box 18B.
See 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 ▶ \$ []

Print any Residential land withholding tax (RLWT) credit. See the guide for further details.

18FA ▶ \$ []

Subtract Box 18F and 18FA from Box 18E and print the difference in Box 18G.
This is the **residual income tax**.

18G ▶ \$ []

If the total of Box 18F and 18FA is larger than Box 18E, the difference is a credit.
If Box 18E is larger than the total of Box 18F and 18FA, the difference is a debit.

(Tick one) Credit Debit

Print any 2021 provisional tax paid in Box 18H.

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.

18I ▶ \$ []

Tax to pay is due by 7 February 2022 (if you have a tax agent see the guide for further details).

(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.

19 \$ []

Do you want the refund transferred:

- to 2022 provisional tax? Print the amount in Box 19A.
- to someone else's income tax account?

19A ▶ \$ []

Are you an "associated taxpayer"? See the guide for further details.

Name of taxpayer receiving refund []

Their IRD number []

19B ▶ []

Year ended 31 March []

Amount **19C** ▶ \$ []

Subtract Box 19A and Box 19C from Box 19. Print the answer in Box 19D.
This is the balance to be refunded.

19D \$ []

Please pay the balance to the fund's bank or other deposit account. The fastest and safest way to receive your refund is by direct credit to your fund's or other deposit bank account. Please include the fund's bank account details at Question 19E.

If the suffix has only two numbers, enter them in the first two squares of the suffix box.

Name of account []

19E ▶

Bank []

Branch []

Account number []

Suffix []

20. **Initial provisional tax liability.** Is this the first year the fund started to derive income from a taxable activity? If it is, see the guide for further details.

No Go to Question 21.

Yes Print the start date in Box 20.

20 ▶ []

Day []

Month []

Year []

21. **See the guide to work out the fund's 2022 provisional tax.**

● Print the option used (S, E or R) in Box 21.

21 ▶ []

● Print the 2022 provisional tax payable here if you are using S or E.

21A ▶ \$ []

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Notice of assessment and declaration

See the guide for further details.

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 2021, as required under the Tax Administration Act 1994.

Signature

/ /

Date

Please make a copy of this return for your own records.

Privacy Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for further details.

OFFICE USE ONLY

23 ▶

Correspondence indicator

Accounts included Yes No

