

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

## IR44 2021

1 April 2020 to 31 March 2021

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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 <b>not</b> shown above, print it in Box 1.  (8 digit numbers start in the second box 12345678)							
2. If the fund's correct name is <b>not</b> 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 <b>above</b> and suburb, box lobby or RD and town or city <b>below</b>							
4. If the fund's correct daytime phone number is <b>not</b> shown below, print it in full in Box 4.  Prefix Phone number							
5. If the fund's balance date is <b>not</b> 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.  Day Month Year							
6. If the fund's Financial Markets Authority number is <b>not</b> shown below, print it in Box 6.							
7. Did the fund stop operating during the year?  Yes  Go to Question 8.  See the guide for further details. 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 the guide for further details.							
<ul> <li>10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details.</li> <li>No</li> <li>Yes</li> <li>Go to Question 11.</li> <li>Go to Question 11 and write the details in Box 11M.</li> </ul>							

nc	ome							
1.	What is the fund's income?							
	See the guide for further details before completing this section.  Print the fund's income (excluding any income from Boxes 11A to 11G, and before any adjustments referred to in Question 11 of the guide) in Box 11.  If it's a loss, put a minus sign in the last box. If nil income, show "0.00".				Income 11	\$ , , , , , , , , , , , , , , , , , , ,		
	If the fund received any income or incurred any expenditure from residential property select which method you are using and print the totals in Boxes 11A to 11F.				Portfolio Individual Combination (tick one)  Total residential income  11A \$  Residential rental deductions  11B \$  Excess residential rental deductions brought forward  11C \$  Residential rental deductions claimed this year  11D \$  Net residential income - if a loss, put a minus sign in the last box  11E \$  Excess residential rental deductions carried forward  11F \$  \$			
	If the fund received any income from taxable property sales/disposals print the income in Box 11G. If it's a loss put a minus sign in the last box. Do not include any bright-line loss.					Profit/los	ss from sale of property	
	<b>Deductions transferred from other schemes</b> und Name	er section		2 of t	he Incor	ne Tax Act	2007. Amount	
							\$ , , ,	
	Print the total deduction amounts transferred from other schemes in Box 11H.  Print the deductions for profits or losses treated as <b>capital</b> on disposal of pre-1 April 1988 investments in Box 11I.  Print the deductions for profits or losses treated as <b>revenue</b> on disposal of pre-1 April 1988 investments in Box 11J.			11H) 11I) 11J)	S , , , , , , , , , , , , , , , , , , ,			
	Add Boxes 11H, 11I and 11J. Print the total in Box 11K.			11K	\$ , , , , , , , , , , , , , , , , , , ,			
	Subtract Box 11K from the sum of Boxes 11, 11E and 11G. Print the difference in Box 11L.			11L	\$ , , , , , , , , , , , , , , , , , , ,			
	<b>Deductions transferred to another scheme</b> Only fill in the details below if you answered " <b>Yes</b> " Providing this information and signing the declaration			ı 22 m	neets the	e election re	equirements of section DV 2 of the Income Tax Act 2007.	
	Print below the details of the scheme and the amo	IRD nu		nsferr	ed. See 1	he guide to	\$ , , , , , , , , , , , , , , , , , , ,	
			+		$\forall$		\$	

Pri pre Pri	rint the total deduction amounts to transfer to another scheme in Box 11M.  rint additions for profits or losses treated as <b>capital</b> on disposal of re-1 April 1988 investments in Box 11N.  rint additions for profits or losses treated as <b>revenue</b> on disposal of re-1 April 1988 investments in Box 11O.	11M \$ , , ,					
Ac	dd Boxes 11L, 11M, 11N and 11O. Print the total in Box 11P.	11P \$ , , .					
Pri	int any net losses brought forward from previous years in Box 11Q.	11Q <b>&gt;</b> \$					
	ubtract Box 11Q from Box 11P. Print the amount in Box 11R. If a loss, ut a minus sign in the last box. This is the fund's <b>taxable income</b> .	11R \$ , , , , , , , , , , , , , , , , , ,					
de	alculate the tax payable at the relevant rate - see the guide for further etails. Print your answer in Box 11S. If 11R is a loss, print "0.00" in Box 11S. opy this amount to Box 18A.	115 \$ , , , , , , , , , , , , , , , , , ,					
Pri	rint amount of any loss to be carried back in Box 11T.	11T <b>)</b> \$					
Trus	rustee details and disclosures						
	rint the full names of the trustees ustee'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.  If the fund calculates CFC or FIF income under Question 11, see the guide for further details. Tick "yes" if additional disclosure is required.						
1	13 No Yes						
Go	o to Question 14.						
	the fund is an investor fund you don't have to complete Questions 14 to 2	1					
lf t	the fund is an investor fund you don't have to complete Questions 14 to 2	1.					
lf t	ave any of the fund's investments been disposed of during the year?	1.					
lf t	ave any of the fund's investments been disposed of during the year?  No Go to Question 18.						
lf t	ave any of the fund's investments been disposed of during the year?	1. 14A) \$					
14. Ha 1 15. In	ave any of the fund's investments been disposed of during the year?  No Go to Question 18.  Yes See the guide for further details. Print the amount of the gain or loss in Box 14A. If it's a loss, put a minus sign	14A) \$					
14. Ha 1 15. In	ave any of the fund's investments been disposed of during the year?  No Go to Question 18.  Yes See the guide for further details. Print the amount of the gain or loss in Box 14A. If it's a loss, put a minus sign in the last box.	14A) \$					
14. Ha 1 15. In	Ave any of the fund's investments been disposed of during the year?  No Go to Question 18.  Yes See the guide for further details. Print the amount of the gain or loss in Box 14A. If it's a loss, put a minus sign in the last box.  I calculating the final taxable income amount, have you treated any gains of not taxable?	14A) \$					

16.	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 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?  No Yes  Go to Question 18.								
Та	Tax calculation								
18.	Calculate the tax payable below.								
	Copy the tax from Box 11S on page 3 to Box 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".								
	Print the fund's imputation credits in Box 18D.								
	Subtract Box 18D from Box 18C. Print your answer in Box 18E. If Box 18D is larger than Box 18C, print "0.00".								
	Print any RWT and any other tax credits not included above in Box 18F.								
	Print any Residential land withholding tax (RLWT) credit. See the guide for further details.								
	Subtract Box 18F and 18FA from Box 18E and print the difference in Box 18G.								
	This is the <b>residual income tax</b> .  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.  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 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.								
	Do you want the refund transferred:  • to 2022 provisional tax? Print the amount in Box 19A.  • to someone else's income tax account?								
	Are you an "associated taxpayer"? See the guide for further details.								
	Name of taxpayer receiving refund								
	Year ended 31 March Amount 19C) \$ , ,								
	Subtract Box 19A and Box 19C from Box 19. Print the answer in Box 19D.  This is the belonger to be refunded.								
	This is the balance to be refunded.  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 Bank Branch Account number Suffix  19E								
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.								
21.	See the guide to work out the Print the option used (S, E or R) in Box 21.								
21.	fund's 2022 provisional tax.								
	if you are using S or E.								

No	tice 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 Tax Administration Act 1994.	year ended 31 March 2021, as required under the					
	Signature /	/ / Date	Please make a copy of this return for your own records.				
<b>Privacy</b> Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for further details.							
OF	FICE USE ONLY 23 Correspondence indicator	Accounts included	Yes No				

March 2021