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Address

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
12345678 )

## 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 .
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.
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 Yes

4
Prefix
$\square$
5
$\square$

## 6

## Go to Question 8.

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

7
No
Yes

No
Yes
Go to Question 11.
Go to Question 9. insurance policies, or have any assets of the fund been transferred to other superannuation funds?
9. Do these New Zealand policies or transfers make up the total assets of the fund?
10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details.

Go to Question 11.

Go to Question 11 and write the details in Box 11M.

## Income

11. 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 ".

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.

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.

Income


Print the total deduction amounts to transfer to another scheme in Box 11M.
Print additions for profits or losses treated as capital on disposal of pre-1 April 1988 investments in Box 11N.
Print additions for profits or losses treated as revenue on disposal of pre-1 April 1988 investments in Box 110.

Add Boxes 11L, 11M, 11N and 11O. Print the total in Box 11P.
Print any net losses brought forward from previous years in Box 11Q.

Subtract Box 11Q from Box 11P. Print the amount in Box 11R. If a loss, put a minus sign in the last box. This is the fund's taxable income.

Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11S. If 11R is a loss, print " 0.00 " in Box 11 S . Copy this amount to Box 18A.

Print amount of any loss to be carried back in Box 11T.


11Q \$


11S > \$

11T $>$

## Trustee details and disclosures

12. Print the full names of the trustees


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, see the guide for further details. Tick "yes" if additional disclosure is required.
$13>$ 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?


Go to Question 18.
Yes See the guide for further details. Print the amount of 14A〉\$ 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 investments on capital account or otherwise as not taxable?

15
No Go to Question 16.

Yes Print the reasons in the space provided.
$\square$
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 $11 \mathrm{I}, 11 \mathrm{~J}, 11 \mathrm{~N}$ and 11 O .
17. Have any of the investments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?

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1 7 > ~ N o ~ Y e s
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Go to Question 18.

## Tax calculation

18. Calculate the tax payable below.

Copy the tax from Box 11 S 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.
Subtract Box 18B from Box 18A. Print your answer in Box 18C.
If Box 18 B is larger than Box 18 A 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 2021 provisional tax paid in Box 18 H .
If Box 18 G is a credit, add Box 18 G and Box 18 H . This is your refund.
If Box 18 G is a debit, subtract Box 18 H from Box 18 G . This is your tax to pay.
If Box 18 H is larger than Box 18G, the difference is your refund. Print this in Box 181.
Tax to pay is due by 7 February 2022 (if you have a tax agent see the guide for further details).

| 18 H | $\$$ |
| ---: | :--- |
| $181>$ | $\$$ |
|  | (Tick one) $\quad$ Refund |
|  |  |
|  | Tax to pay |

19. If the fund is getting a refund how do you want it paid?

Copy the refund from Box 181 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

Year ended 31 March
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Subtract Box 19A and Box 19C from Box 19. Print the answer in Box 19D.
This is the balance to be refunded.
Amount

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
19E ${ }^{\text { }}$
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
21. See the guide to work out the fund's 2022 provisional tax.

- Print the option used (S, E or R) in Box 21.
- Print the 2022 provisional tax payable here if you are using $S$ or $E$. 00


## 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

/ / 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.

