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

## IR44 2023

### 1 April 2022 to 31 March 2023

The 2023 IR44 guide is available only on our website. To view a copy go to ird.govt.nz/forms-guides 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 <b>not</b> shown above, see the guide for further details.
<ol> <li>If your correct postal address is not shown above, print the full address in Box 3.</li> <li>Do not print the fund's tax preparer's address here. See the guide for further details.</li> </ol>
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.
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. 6 Month Year
<ul> <li>6. If the fund's Financial Markets Authority number is not shown below, print it in Box 6.</li> </ul>
<ul> <li>7. Did the fund stop operating during the year?</li> <li>No</li> <li>Yes</li> <li>Go to Question 8.</li> <li>See the guide for further details. Show the date the fund stopped operating below.</li> <li>7 Day</li> <li>Month</li> <li>Year</li> </ul>
<ul> <li>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?</li> <li>No</li> <li>Yes</li> <li>Go to Question 11.</li> <li>Go to Question 9.</li> </ul>
<ul> <li>9. Do these New Zealand policies or transfers make up the total assets of the fund?</li> <li>9 No Go to Question 10.</li> <li>Yes See the guide for further details.</li> </ul>
10. Is an election required to transfer deductions to another superannuation fund? See the guide for further details.No YesGo to Question 11.Go to Question 11 and write the details in Box 11S.

### Income

#### 11. What is the fund's income?

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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 11M, 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 expenses from residential property select which method you are using and print the totals in Boxes 11A to 11I.	Portfolio       Individual       Combination       (tick 1)         Gross residential rental income       11A)       \$       ,       .       .         11A)       \$       ,       .       .       .       .       .         11A)       \$       .       .       .       .       .       .       .         11B)       \$       .       .       .       .       .       .       .       .         11B)       \$       .       .       .       .       .       .       .       .         11C)       \$       .<
If the fund incurred any interest from residential property show the details in Boxes 11J to 11L. Reason for interest expense claimed	Total interest on residential property          11J       \$         11J       \$         Interest expense claimed         11K       \$
11L       A Māori exempt company or not a residential land company         Certain schedule 15 exclusions or property not in NZ         Loans drawn down prior to 27 March 2021	New build exemption Development or land business exemption Emergency, transitional, social or council housing
Approved build-to-rent exclusion If the fund received any income from taxable property sales/disposals print the income in Box 11M. If it's a loss put a minus sign in the last box. Do not include any bright-line loss.	Profit/loss from sale of property       11M     \$
Deductions transferred from other schemes under section DV 2 of the Incon Name IRD number IRD a local	Amount         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         \$       ,       ,         Total deductions       \$

Name	IRD number		Amount
		Ś	\$
			Total deductions
Print the total deduction amounts transferred from Box 11N.	n other schemes in	11N	\$
Print the deductions for profits or losses treated as of pre-1 April 1988 investments in Box 11O.	<b>capital</b> on disposal	110	\$,

Print the deductions for profits or losses of pre-1 April 1988 investments in Box 1		11P	\$		,			,								
Add Boxes 11N, 11O and 11P. Print the t	otal in Box 11Q.	11Q	\$		,		L	,								
Subtract Box 11Q from the sum of Boxe difference in Box 11R.	s 11, 11H and 11M. Print the	11R	\$		,			,								
<b>Deductions transferred to another sch</b> Only fill in the details below if you answe Providing this information and signing th	ered " <b>Yes</b> " at Box 10.	e election re	equirer	nents	of se	ction	DV 2	of th	e Inco	me Tav	( Act	2007.				
Print below the details of the scheme and the amounts to be transferred. See the guide to find out w Name IRD number Amount							nat expenses can be transferred.									
			\$													
			\$		ŕ	+	T	,		· ·						
			\$		,	+	T	,		- <b>·</b> -						
			\$		ŕ	+	T	,		· ·						
			\$		,	+	1	,		-						
			Ŧ		,			,		÷						
Print the total deduction amounts to tra	ansfer to another scheme in Box 11S.	115	\$							Т						
Print additions for profits or losses treate pre-1 April 1988 investments in Box 11T.		11T	\$		Í			Í I		T						
Print additions for profits or losses treate pre-1 April 1988 investments in Box 11U	ed as <b>revenue</b> on disposal of	110	\$		, ,		I	, ,		İ						
Add Boxes 11R, 11S, 11T and 11U. Print	the total in Box 11V.	11V	\$													
Print any net losses brought forward from	m previous years in Box 11W.	11W	\$		,			, ,		t		-				
Subtract Box 11W from Box 11V. Print tl put a minus sign in the last box. This is t		11X	\$		,			,								
Calculate the tax payable at the relevant details. Print your answer in Box 11Y. If 1 Copy this amount to Box 18A.		11Y	\$		,			,		I.						
Frustee details and disclo	osures															
2. Print the full names of the trustees																
Trustee's name						Trus	tee's l	IRD nu	ımber							
					-	H		+	-	+		+				
					-	H		+	_		_	┝				
						Ŀ		-	_			-				
						L		_		4		-				
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					1							Т				
Print the names and IRD numbers of any	v additional trustees on a separate she	eet and atta	ch it to	the t	ор о	f this	page	•								
<ul> <li>If the fund calculates CFC or FIF incom</li> <li>No</li> </ul>	e under Question 11, see the guide f	for further o	letails	. Tick	"yes'	' if ad	lditic	onal d	isclos	ure is r	equi	red.				
Go to Ouestion 14.																

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	If the fund is an investor fund you do not have to complete Questions 14 to 21.									
14.	i. Have any of the fund's investments been disposed of during the year?									
	14 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.								
15.	In calculating the f as not taxable?	inal taxable income amount, have you treated any gains or losses from investments on capital account or otherwise								
	15 No	Go to Question 16.								
	Yes	Print the reasons in the space provided.								
16.	Have any of the inv	restments 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 11O, 11P, 11T and 11U.								
17.	Have any of the inv	restments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?								
	17 No	Yes								
	Go to Qu	estion 18.								
Та	x calculatio	n								
18.	Calculate the tax p	ayable below.								
		Box 11Y on page 3 to Box 18A. 18A \$								
		rseas tax credits in Box 18B. rk out the amount claimable.								
		om Box 18A. Print your answer in Box 18C. han Box 18A print "0.00".								
	Print the fund's imp	putation credits in Box 18D. 18D \$ , , , .								
	Subtract Box 18D fr than Box 18C, print	rom Box 18C. Print your answer in Box 18E. If Box 18D is larger "0.00".								
	Print any RWT and	any other tax credits not included above in Box 18F. <b>18F</b> \$ , , , , , , , , , , , , , , , , , ,								
	Print any Residentia further details.	Il land withholding tax (RLWT) credit. See the guide for 18FA \$ , , , .								
	Subtract Box 18F ar This is the <b>residual</b>	Income tax								
		BF and 18FA is larger than Box 18E, the difference is a credit. han the total of Box 18F and 18FA, the difference is a debit.(Tick 1)CreditDebit								
		isional tax paid in Box 18H. t add Box 18C and Box 18H. This is usuar refund								
	If Box 18G is a debit	t, add Box 18G and Box 18H. This is your refund.								
		than Box 18G, the difference is your refund. Print this in Box 18I. y 7 February 2024 (if you have a tax agent see the guide for (Tick 1) 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 \$
	<ul> <li>Do you want the refund transferred:</li> <li>to 2024 provisional tax? Print the amount in Box 19A.</li> <li>to someone else's income tax account?</li> <li>Are you an "associated taxpayer"? See the guide for further details.</li> </ul>
	Their IRD number
	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 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 2 numbers, enter them in the first 2 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.       Day       Month       Year         Yes       Print the start date in Box 20.       20       Image: Colspan="2">Colspan="2"         Colspan="2"        Colspan="2"

March 2023