

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

IR44 2024

1 April 2023 to 31 March 2024

The 2024 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
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. Do not print the fund's tax preparer'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. 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.
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. 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 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 Yes 40 Go to Question 11. 41 Go to Question 11. 42 Go to Question 11 and write the details in Box 115.

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What is the	fund's income?	
Print the fur before any a	de for further details before completing this section. Ind's income (excluding any income from Boxes 11A to 11M, and adjustments referred to in Question 11 of the guide) in Box 11. put a minus sign in the last box. If nil income, show "0.00".	Income \$, , ,
	received any income or incurred any expenses from residential lect which method you are using and print the totals in Boxes	Portfolio Individual Combination (tick 1) Gross residential rental income 11A \$ Net bright-line profit (excluding losses) 11B \$ Other residential income 11C \$ Total combined residential income Add Boxes 11A, 11B and 11C. Print the total in Box 11D. 11D \$ Residential rental deductions 11E \$ Excess residential rental deductions brought forward 11F \$ Residential rental deductions claimed this year 11G \$ Net residential income - if a loss, put a minus sign in the last box 11H \$ Excess residential rental deductions carried forward
If the fund in Boxes 11J to	ncurred any interest from residential property show the details in a 11L.	Total interest on residential property 11] \$, ,
		11K) \$, ,
Reason for in	terest expense claimed A Māori exempt company or not a residential land company	New build exemption
	Certain schedule 15 exclusions or property not in NZ	Development or land business exemption
	Loans drawn down prior to 27 March 2021 Approved build-to-rent exclusion	Emergency, transitional, social or council housing
print the inc	received any income from taxable property sales/disposals come in Box 11M. If it's a loss put a minus sign in the last box. ude any bright-line loss.	Profit/loss from sale of property 11M \$, , .
print the ind Do not inclu	come in Box 11M. If it's a loss put a minus sign in the last box.	11M) \$, , , , , , , , , , , , , , , , , ,
print the ind Do not inclu	come in Box 11M. If it's a loss put a minus sign in the last box. ude any bright-line loss.	me Tax Act 2007. Amount
Deductions	come in Box 11M. If it's a loss put a minus sign in the last box. ude any bright-line loss. s transferred from other schemes under section DV 2 of the Incom	11M) \$, , , ,
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Deductions	come in Box 11M. If it's a loss put a minus sign in the last box. ude any bright-line loss. s transferred from other schemes under section DV 2 of the Incom	\$, , ,
print the ind Do not inclu Deductions Name	come in Box 11M. If it's a loss put a minus sign in the last box. ude any bright-line loss. s transferred from other schemes under section DV 2 of the Incom	\$, , , ,

	Print the deductions for profits or losses treated as revenue on disposal of pre-1 April 1988 investments in Box 11P.	1P	\$	Ι,		,				
	Add Boxes 11N, 11O and 11P. Print the total in Box 11Q.	1Q	\$	ļ,		L.,				
	Subtract Box 11Q from the sum of Boxes 11, 11H and 11M. Print the difference in Box 11R.	1R	\$	I,		,				
	Deductions transferred to another scheme Only fill in the details below if you answered "Yes" at Box 10. Providing this information and signing the declaration at Question 22 meets the elect	tion re	quiremen	ts of see	ction [OV 2 o	f the In	come Ta	ax Act	2007.
	Print below the details of the scheme and the amounts to be transferred. See the gu Name IRD number	uide to	find out v		kpense	s can	be trar	sferred.		
			\$	П						
		+	\$,	+	,			+	
		+		,	+	,			+	
		+	\$		+	,	-		+	
			\$,	+	ļ.,		<u> </u>	+	
		Ш	\$	<u> </u>		,		<u>.</u>		
	Print the total deduction amounts to transfer to another scheme in Box 11S.	1S >	\$	П				П	T	
	Print additions for profits or losses treated as capital on disposal of	1T	\$	ΠÍ	Т		T		Т	
	pre-1 April 1988 investments in Box 11T. Print additions for profits or losses treated as revenue on disposal of pre-1 April 1988 investments in Box 11U.	10	\$	ĺ,		,				
	Add Boxes 11R, 11S, 11T and 11U. Print the total in Box 11V.	1V	\$	ļ,	I	<u> </u>				
	Print any net losses brought forward from previous years in Box 11W.	w	\$,		,		<u>.</u>	Ш	
	Subtract Box 11W from Box 11V. Print the amount in Box 11X. If a loss, put a minus sign in the last box. This is the fund's taxable income .	1X 🕨	\$	Ι,		,		<u>.</u>		
	Calculate the tax payable at the relevant rate - see the guide for further details. Print your answer in Box 11Y. If 11X is a loss, print "0.00" in Box 11Y. Copy this amount to Box 18A.	1Y >	\$,		,				
Tr	rustee details and disclosures									
12.	. Print the full names of the trustees									
	Trustee's name				Trust	ee's IR[) numb	er		
					Н	+	+			
					ш	4	Ш		4	ш
						Т	П			
					П		П			П
					Н	+	\forall			Н
					Н	+	+		+	+
					Н	+	₩			+
					Н	+	₩		_	
					Ш					Ш
	Print the names and IRD numbers of any additional trustees on a separate sheet and	d attac	th it to the	top of	f this p	age.				
13.	. If the fund calculates CFC or FIF income under Question 11, see the guide for fur 13 No Yes	rther d	etails. Tio	ck "yes"	' if add	lition	al discl	osure is	requ	ired.
	Go to Question 14.									

	If the fund is an investor fund you do not have to complete Questions 14 to 21.						
14.	Have any	of the fu	und'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 calcula as not ta		final 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 ir	ovestments 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 ir	nvestments at Question 14 been treated as trading stock under section EB 1 of the Income Tax Act 2007?				
	17	No	Yes				
		Go to Q	uestion 18.				
Tax	x calc	ulatio	on				
18.	Calculate	the tax	payable below.				
	Copy the	tax from	Box 11Y on page 3 to Box 18A. 18A \$				
			verseas tax credits in Box 18B. vork out the amount claimable.				
			from Box 18A. Print your answer in Box 18C. than Box 18A print "0.00". \$\$\\$ \\$, \.				
			rputation credits in Box 18D. 18D \$, , , ,				
	than Box						
	Print any	RWT and	d any other tax credits not included above in Box 18F.				
	Print any further d		ial land withholding tax (RLWT) credit. See the guide for , , , , , , , , ,				
			and 18FA from Box 18E and print the difference in Box 18G. I income tax.				
			18F and 18FA is larger than Box 18E, the difference is a credit. (Tick 1) Credit Debit than the total of Box 18F and 18FA, the difference is a debit.				
			ovisional tax paid in Box 18H. dit, add Box 18G and Box 18H. This is your refund.				
	If Box 18	H is large	oit, subtract Box 18H from Box 18G. This is your tax to pay. r than Box 18G, the difference is your refund. Print this in Box 18I.				
	Tax to pa further d		by 7 February 2025 (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.
	Do you want the refund transferred: • to 2025 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 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.
21.	See the guide to work out the fund's 2025 provisional tax. Print the option used (S, E or R) in Box 21. Print the 2025 provisional tax payable here 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 assessment for the year ended 31 March 2024, as required under the Tax Administration Act 1994.
	Signature / Please make a copy of this return for your own records.
	Date
	cy Inland Revenue may give information about you to other government agencies who are entitled to it under legislation. See the guide for er details.
OI	FICE USE ONLY 23 Correspondence indicator Accounts included Yes No

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March 2024