

Income tax return Māori authorities

IR8 2022

1 April 2021 to 31 March 2022

If the authority's name, IRD number and postal address are shown correctly above, go to Question 4. The 2022 IR8 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides				
	uthority's IRD number is not shown above, : in Box 1.	(8 digit numbers start in the second box 12345678)		
2. If the co	correct name is not shown above, see the guide for further details.			
	correct postal address is not shown above, print the full address in Box to print your tax preparer's address here. See the guide for further deta Please put street address or PO Box number above , and suburb, box lobby or RD ar	ils.		
	print it in Box 4.	Prefix Phone number		
Full name	e of contact person			
shown l ■ If th	below, print it in Box 5. Bank the suffix has only 2 numbers, enter them in the first 2 squares of the set the guide for further details about direct crediting.	Branch Account number Suffix		
Māori a	ou made any monetary entries in the annual authority credit account (page 5)? e guide for further details.			
7. Has this No Yes	is authority ceased? Go to Question 8. See the guide for further details.			

Income					
8.	Did the Māori authority receive any income or incur any expendituments. No Go to Question 9. Yes Select which method you are using. (tick 1) Portfolio Total residential income 8A	Print the totals below. See the guide for further details. Individual Combination Residential rental deductions 8B			
9.		Print the details below. See the guide for further details below. See the guid			
10.	Did the Māori authority receive any income from taxable property return? (Do not include any bright-line loss.) No Go to Question 11. Yes				
11.	Income - see the guide for further details. Gross interest (if a loss, put a minus sign in the last box). Gross dividends. Taxable Māori authority distributions. See the guide for further details. Net other rental income (if a loss, put a minus sign in the last box). Net income from trading activities (if a loss, put a minus sign in the last box). Note: Do not include any amounts shown in Boxes 8, 10, 11, 11A, 11 statement summary - IR10 form or a set of financial accounts. Other income. See the guide for further details (if a loss, put a minus sign in the last box). Add Boxes 8E, 10, 11, 11A, 11B, 11C, 11D and 11E. Print the total in Box 11F (if a loss, put a minus sign in the last box). Print the total of any adjustments made outside the financial accounts in Box 11G. Attach details of how the amount was calculated (if Box 10G is a decount of the second of the second of the last box). Print the total of any departions made to any Māori association or any made to any	11D \$, , , , , , , , , , , , , , , , , ,			
	Print the total of any donations made to any Māori association or donee organisations in Box 11I. See the guide for further details.	111 \$, , , ,			

Subtract Box 11I from Box 11H. Print the answer in Box 11J (if a loss, put a minus sign in the last box).	11] \$
Print any losses brought forward in Box 11K. See the guide for further details.	11K) \$, , , , , , , , , , , , , , , , , ,
Subtract Box 11K from Box 11J. Print the difference in Box 11L (if a loss, put a minus sign in the last box). This is the taxable income liable for income tax.	11L) \$
ax calculation	
2. Calculate tax on taxable income in Box 11L here - see the guide for	further details.
If Box 11L is a loss, enter 0.00 in Box 12. Work out the tax on the income in Box 11L (multiply by 0.175).	12 \$
Print the answer in Box 12. This is the total tax payable. Print any overseas tax paid on taxable income in Box 12A.	12A) \$
Subtract Box 12A from Box 12. Print the answer in Box 12B. If Box 12A is larger than Box 12, enter 0.00 in Box 12B.	12B \$, , ,
Print any dividend imputation credits in Box 12C.	12C) \$, , ,
Subtract Box 12C from Box 12B. Print the answer in Box 12D. If Box 12C is larger than Box 12B, enter 0.00 in Box 12D. See the guide for further details.	12D \$, , ,
Print any RWT in Box 12E.	12E \$, , , .
Print any Residential land withholding tax in Box 12EA. See the guide for further details.	12EA \$, , , , , , , , , , , , , , , , , ,
Subtract Box 12E and 12EA from Box 12D. Print the answer in Box 12	F. 12F \$, ,
Print Māori authority credits and any other tax credits in Box 12G.	12G) \$, , , .
Print the difference between Box 12G and Box 12F in Box 12H.	12H) \$
If Box 12G is larger than Box 12F, the difference is a credit. If Box 12F is a credit, add Box 12F and 12G, the total is a credit. If Box 12F is larger than Box 12G, the difference is a debit. This is the authority's residual income tax.	(Tick 1) Credit Debit
Print any 2022 provisional tax paid in Box 12I.	121 \$
If Box 12H is a credit, add Box 12H and Box 12I and print the answer i Box 12J. The total is your refund.	in 12] \$, , , , , , , , , , , , , , , , , ,
If Box 12H is a debit, subtract Box 12I from Box 12H and print the answer in Box 12J. If Box 12I is larger than Box 12H, the difference is your refund.	(Tick 1) Refund Tax to pay
Tax to pay is due by 7 February 2023. Go to Question 13. Please remind members to include their distributions (if any) in the	eir individual return.

Refunds/provisional tax						
13. If the authority is getting a refund how do you want it paid? - see the guide for further details.						
Copy the refund from Box 12J to Box 13.	13 \$, ,					
Do you want the refund transferred:						
to 2023 provisional tax? Print the amount in Box 13A.	13A \$, , , , , , , , , , , , , , , , , ,					
to another taxpayer's income tax account? Print the amount in Box 13D.						
Are you associated? See the guide for further details.	13B Yes No					
Name of taxpayer receiving refund	Their IRD number					
Year ended 31 March	13D \$, , , , , , , , , , , , , , , , , ,					
Subtract Boxes 13A and 13D from Box 13. Print the answer in Box 13E. This is the balance to be refunded.	15E 3 , , , , , , , , , , , , , , , , , ,					
The fastest and safest way to receive your refund is by direct credi correct bank account number is shown at Question 5.	t to your authority's bank account. Please check the					
14. Initial provisional tax liability - see the guide for further details. Is this the first year the authority started to derive income from a taxal	ble activity?					
No Go to Question 15.	ble activity:					
Yes Print the start date here.	Day Month Year					
15. 2023 provisional tax - see the guide for further details.						
Work out the authority's 2023 provisional tax.	15					
 Print the option used (S, E or R) in Box 15. Print your 2023 provisional tax payable in Box 15A, if you are 	15)					
using S or E.	15A) \$ 0 0					
Disclosure						
 16. If the authority calculates CFC or FIF income under Question 11E or is required to make a BEPS disclosure, see the guide for further details. Tick "Yes" if additional disclosure is required. No 						
Yes						

Annual Māori authority credit account return						
17. Print the opening balance at 1 April 2021 in Box 17. See the guide for further details.	(Tick 1) Credit Debit					
18. Credits - see the guide for further details.						
Payments Income tax payments paid from 1 April 2021 to 31 March 2022 for 2005 and subsequent years	18A \$, , , , , , , , , , , , , , , , , ,					
RWT on interest received	18B \$, , ,					
Imputation/Māori authority credits Imputation/Māori authority credits attached to dividends/distributions received	18C \$, , ,					
Other (please specify) Other credits	18D) \$					
Add Boxes 18A, 18B, 18C and 18D. Print the total in Box 18E. This is the total credits .	18E \$, , ,					
19. Debits - see the guide for further details. Refunds						
Income tax refunds received from 1 April 2021 to 31 March 2022 for 2005 and subsequent income years Māori authority credits	19A \$, , , , , , , , , , , , , , , , , ,					
Māori authority credits attached to distributions paid Other (please specify)	19B \$, , , , , , , , , , , , , , , , , ,					
Other debits	19C) \$, , ,					
Add Boxes 19A, 19B and 19C. Print the total in Box 19D. This is the total debits .	19D \$, ,					
20. Print the closing balance at 31 March 2022 in Box 20.	20 🕨 \$					
If Box 17 is a credit, add Box 17 and Box 18E then subtract Box 19D. If Box 19D is smaller than the total of Box 17 and Box 18E, Box 20 is a credi If Box 17 is a debit, add Box 17 and Box 19D then subtract Box 18E. If Box 18E is smaller than the total of Box 17 and Box 19D, Box 20 is a debit	(Tick 1) Credit Debit					
Further income tax payable. If Box 20 is a debit, show this amount in Box 20A.	20A \$, , ,					
21. Māori authority distribution penalty tax - see the guide for further details. If Box 20A is a debit, multiply it by 0.1 (10%). Print your answer	21 \$, ,					
in Box 21. Add Boxes 20A and 21. Print your answer in Box 21A.	21.4					
This is the total payable and is due by 20 June 2022.	21A \$, , , , , , , , , , , , , , , , , ,					

(

Notice of assessment and declaration 22. Please read and sign the following - see the guide for further details. The information in this return is true and correct and represents my assessment for the year ended 31 March 2022 as required under the Tax Administration Act 1994. There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records. Signature / Date Privacy To find out what may happen to the information you give us on this form, go to ird.govt.nz/privacy or see the guide for further details. What to do next Remember - the last day for us to receive your return is 7 July 2022 unless you have an extension of time. Remember - if you have tax to pay, you need to pay it by 7 February 2023 to avoid any penalties. You can pay earlier if you wish. Print your name and IRD number on all other papers attached to your return. Send us your return in the envelope supplied and keep a copy for your records. If you have misplaced the envelope, our address is below. Send your completed return to: Inland Revenue PO Box 39090 Wellington Mail Centre Lower Hutt 5045

Correspondence indicator

Correspondence indicator

Accounts included Yes

No

March 2022

OFFICE

USE ONLY Income tax

Māori authority credit account