

Income tax return Clubs or societies

Income Tax Act 2007, Tax Administration Act 1994

IR9 2022

1 April 2021 to 31 March 2022

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	e 2022 IR9 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides he club or society's name, IRD number and postal address are shown correctly above, go to Question 4.
1.	If the club or society'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 correct name is not shown above, see the guide for further details.
3.	If the correct postal address is not shown above and is different to the street address below, print the full address in Box 3. Do not print your tax preparer's address here. See the guide for further details.
	Please put street address or PO Box number above and suburb, box lobby or RD and town, city or region below.
	Thease put street address of 10 box number above and subult, box nobey of 10 and 10ml, etc) of region below.
4.	If the correct street address is not shown below, print it in full in Box 4.
	4)
	Please put street address above and suburb or RD and town, city or region below .
5.	If the correct daytime phone number is not shown below,
). 	print it in Box 5. Prefix Phone number
6.	If your club or society's correct bank account number is not shown below, print it in Box 6.
	6 >
	Bank Branch Account number Suffix • If the suffix has only 2 numbers enter them in the first 2 squares of the suffix box.
	For information about direct crediting see the guide.
7.	Is this the club or society's first return? No Go to Question 8.
	Yes Print the date on which the club or society 7
	started in Box 7. Day Month Year
8.	Is the club or society incorporated? 8 No Please make sure you complete this question
	See the guide for further details. Yes because different tax rates apply.
9.	Has the club or society ceased?
	No Go to Question 10. Yes See the guide for further details.
	see the guide for further details.

ln	come
10.	Did the organisation receive any income or incur any expenditure from residential property? No Go to Question 11. Yes Print the totals below. See the guide for further details. Select which method you are using. (tick 1) Portfolio Individual Combination Total residential income Residential rental deductions 10A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
11.	Did the organisation incur any interest from residential property? No Go to Question 12. Total interest on residential property Interest expense claimed IIB \$ Print the totals below. See the guide for further details. Interest expense claimed IIB \$ 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 or interest incurred before 1 October 2021 Emergency, transitional, social or council housing
12.	Did the organisation receive any income from taxable property sales/disposals not already included elsewhere in the return? (Do not include any bright-line loss.) No Go to Question 13. Profit/loss from sale of property - if a loss, put a minus sign in the last box Yes Print details here. See the guide for further details.
13.	Is the organisation a friendly society? See the guide for further details. No Go to Question 14. Yes If the society, credit union or association of a credit union is registered (or treated as registered) under the Friendly Societies and Credit Unions Act 1982, print the net income from business carried on with non-members in Box 13. Attach a completed Financial statements summary - IR10 form or a set of financial accounts. If a loss, put a minus sign in the last box. • Add Boxes 10E, 12 and 13. Print the total in Box 13A. This is the total income (if a loss, put a minus sign in the last box). • Go to Question 16.

14.	Is the organisation 1 of the following? See Exempt income in the guide.											
	 amateur sports club 											
	- racing club											
	- charitable society											
	 district improvement society 											
	- veterinary services promoter											
	scientific or industrial research promoter, or hard improvement promoter.											
	- herd improvement promoter.											
	No Go to Question 15.											
	• If any part of the club or society's funds is available for the private be is not exempt, complete Boxes 14, 14A, 14B, 14C and 14D. Attach a c set of financial accounts.											
	 Print any interest in Box 14 (if a loss, put a minus sign in the last box). 	14	\$,[
	 Print any dividends in Box 14A. 	14A	\$,				
	• Print any taxable Māori authority distributions in Box 14B.	14B	\$,		,				
	 Other income not already included elsewhere in the return. Print the net income in Box 14C (if a loss, put a minus sign in the last box). Add Boxes 10E, 12, 14, 14A, 14B and 14C. Print the total in Box 14D. 	14C	\$],				
	This is the total income (if a loss, put a minus sign in the last box). • Go to Question 16.	14D	\$,		,				
	GO to Question 10.											
15.	All other clubs and societies If you answered "No" to Questions 13 and 14, complete Boxes 15, 15A, 15B, 15C summary - IR10 form or a set of financial accounts. See the guide for further de). Atı	ach a	com	plete	ed Fir	nanci	al sta	teme	nts	
	• Print any interest in Box 15 (if a loss, put a minus sign in the last box).	15	\$,		_,_				
	 Print any dividends in Box 15A. 	15A	\$,		_,_				
	 Print any taxable Māori authority distributions in Box 15B. 	15B	\$,		,				
	 Other income not already included elsewhere in the return. Print the net income in Box 15C (if a loss, put a minus sign in the last box). 	15C	\$					_,_				
	 Add boxes 10E, 12, 15, 15A, 15B and 15C. Print the total in Box 15D. This is the total income (if a loss, put a minus sign in the last box). 	15D	\$,		,				
	 Income tax deduction for non-profit bodies. Print the deduction in Box 15E. See the guide for further details. 	15E	\$,[,				
	 If Box 15E is larger than Box 15D leave Box 15F blank. Subtract Box 15E from Box 15D. Print the total in Box 15F (if a loss, put a minus sign in the last box). 	15F	\$,				
16.	Net income (before donations). Copy the total from Box 13A, Box 14D or Box 15F to Box 16 (if a loss, put a minus sign in the last box).	16 \$,							
17.	Donations deduction Is your organisation a friendly society, building society, or a society registered unand Provident Societies Act 1908?	nder the	Inco	rpora	ted S	ociet	ies A	ct 19	08 or	Indu	strial	
	No Go to Question 18.											
	Yes See the guide for further details. Print the amount in Box 17.	5 \$,		,					
18.	Net income. Subtract Box 17 from Box 16 and print your answer in Box 18.	18 \$,					•		
19.	Can the club or society claim net losses brought forward? No Go to Question 20.	9 > \$										_
	Yes Print the net loss brought forward in Box 19.	<i>- - - - - - - - - -</i>			,		,			•		
20.	Taxable income Subtract Box 19 from Box 18. Print the answer in Box 20 (if a loss, put a minus sign in the last box). This is the taxable income.	20 > \$,							

x calculation	
Calculate the tax payable. See the guide for further details.	
Work out the tax on the amount in Box 20. Print the answer in Box 21. If Box 20 is a loss, print "0.00" in Box 21.	21 > \$
Print any overseas tax paid during the year in Box 21A.	21A \$, , , ,
Subtract Box 21A from Box 21. Print the answer in Box 21B. If Box 21A is larger than Box 21, print "0.00".	21B \$, , ,
Print any imputation credits (from dividend statements) received in Box 21C.	21C \$, , ,
If you are unincorporated, print any excess imputation credits brought forward in Box 21D. See the guide for further details.	21D \$, , ,
Add up the total imputation credits from Boxes 21C and 21D and print the answer in Box 21E.	21E \$
Subtract Box 21E from Box 21B. Print the answer in Box 21F. See the guide for further details. If Box 21E is larger than Box 21B, print "0.00".	21F \$, , ,
Print any Resident withholding tax (RWT) in Box 21G.	21G \$
Print any Residential land withholding tax (RLWT) tax credit in Box 21GG. See the guide for further details.	21GG \$, , , , ,
Subtract Box 21G and 21GG from Box 21F. Print the answer in Box 21H.	21H \$, , , , , , , , , , , , , , , , , ,
Print any other tax credits received in Box 21I.	211 > \$
Print the difference between Box 21I and Box 21H in Box 21J. If Box 21H is a credit, add Box 21H and Box 21I. This is a credit. If Box 21H is a debit, subtract Box 21I from Box 21H.	21] > \$
(If Box 21H is larger than Box 21I, the difference is a debit.) (If Box 21I is larger than Box 21H, the difference is a credit.) This is the organisation's residual income tax .	Tick 1) Credit Debit
Print any 2022 provisional tax paid in Box 21K.	21K \$, , .
Subtract Box 21K from Box 21J. Print the answer in Box 21L.	21L 🕨 \$
If Box 21J is a credit, add Box 21J and Box 21K. This is a refund. If Box 21J is a debit, subtract Box 21K from Box 21J. This is tax to pay. (If Box 21K is larger than Box 21J, the difference is a refund.)	Tick 1) Refund Tax to pay
If the club or society is getting a refund, how do you want it paid?	
Copy the refund from Box 21L to Box 22.	22 \$
Please transfer the refund to:	
2023 provisional tax. Print the amount in Box 22A.	22A \$
Another taxpayer's income tax account	
Name of taxpayer receiving refund	Their IRD number
	22B)
Year ended 31 March	22C \$, , , ,
Add Boxes 22A and 22C and subtract the total from Box 22. Print the answer in Box 22D. This is the balance to be refunded.	22D) \$
The fastest and safest way to receive your refund is by direct credit to your club bank account number is preprinted at Question 6. If your bank account is not p has only 2 numbers, enter them in the first 2 squares of the suffix box.	

2023 Provisional tax 23. Initial provisional tax liability. Is this the first year that the club or society started to derive income from a taxable activity? See the guide for further details. No Go to Question 24. Yes Print the start date of the taxable activity in Box 23. 24. See the guide to work out the club or society's 2023 provisional tax. Print either S or E or R in Box 24. If you are using S or E, print the 2023 provisional tax payable here. Notice of assessment and declaration see the guide for further details. 25. Please read and sign the following. Your name Your designation 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. Signature Yes Please make a copy of this return for your own records. There are penalties for not putting in a tax return or putting in a false return. 26. What to do next See the guide for further details. Your can make payments: — electronically, through your bank - we recommend you pay electronically using the "pay tax" function provided by most New Zealand banks. — by credit or debit card online through our website. Attach a completed Financial statements summary - IR10 form or a set of financial accounts to this return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us on your copy of the return. Write the date you sent the return to us as: Inland Revenue, PO Box 33090, Wellington Mail Centre, Lower Hutt 5045									
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OFFICE USE ONLY 26 >	Correspondence indicator	Accounts Included?	Yes No

March 2022