



IR9 2023

1 April 2022 to 31 March 2023

The 2023 IR9 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides

If the 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. 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.

3 ▶
Please put street address or PO Box number **above** and suburb, box lobby or RD and town, city or 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.

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 started in Box 7.

7 ▶
Day Month Year

8. **Is the club or society incorporated?**

See the guide for further details.

8 ▶ No **Please make sure you complete this question because different tax rates apply.**
Yes

9. **Has the club or society ceased?**

No Go to Question 10.

Yes See the guide for further details.

Income

10. Did the organisation receive any income or incur any expenses 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

Gross residential rental income

10A ▶ \$, , .

Other residential income

10C ▶ \$, , .

Residential rental deductions

10E ▶ \$, , .

Residential rental deductions claimed this year

10G ▶ \$, , .

Excess residential rental deductions carried forward

10I ▶ \$, , .

Net bright-line profit (excluding losses)

10B ▶ \$, , .

Total combined residential income. Add boxes 10A, 10B and 10C. Print the total in Box 10D.

10D ▶ \$, , .

Excess residential rental deductions brought forward

10F ▶ \$, , .

Net residential income - if a loss, put a minus sign in the last box

10H ▶ \$, , .

11. Did the organisation incur any interest from residential property?

No Go to Question 12.

Yes Print the totals below. See the guide for further details.

Total interest on residential property

11A ▶ \$, , .

Interest expense claimed

11B ▶ \$, , .

Reason for interest expense claimed

11C ▶ 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

Emergency, transitional, social or council housing

Approved build-to-rent exclusion

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.

12 ▶ \$, , .

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.

Net income or loss

13 ▶ \$, , .

- Add Boxes 10H, 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).

13A ▶ \$, , .

- Go to Question 16.

Tax calculation

21. 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.

21I ▶ \$

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.
(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**.

21J ▶ \$

Tick 1) Credit Debit

Print any 2023 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

22. 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:

2024 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 or society's bank account. Please check the correct bank account number is preprinted at Question 6. If your bank account is not preprinted, please include it at Question 6. If your suffix has only 2 numbers, enter them in the first 2 squares of the suffix box.

2024 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.

23 ▶
Day Month Year

24. See the guide to work out the club or society's 2024 provisional tax.

- Print either S or E or R in Box 24.

24 ▶

- If you are using S or E, print the 2024 provisional tax payable here.

24A ▶ \$, , .

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 2023 as required under the Tax Administration Act 1994.

Signature

/ /

Date

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

- Send us your return by 7 July 2023, unless you have an extension of time or a non-standard balance date.**
- Remember—if there is tax to pay, pay it by 7 February 2024 or if you use a tax agent see the guide for further details.**
You 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.**
- Post us the return (even if there is no tax to pay).**
- Keep your copy for your records.**

Send the completed return to us at:

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045

OFFICE USE ONLY



Correspondence indicator

Accounts Included? Yes No