Inland Revenue
Te Tari Taake

Name

# Income tax return <br> Companies 

Income Tax Act 2007, Tax Administration Act 1994,
Accident Compensation Act 2001
$\square$
Address
$\square$

You can file your return in mylR

## IR4 2020

1 April 2019 to 31 March 2020
If your company's name, IRD number and postal address are shown correctly above, go to Question 5.

1. If the company's IRD number is not shown above, print it in Box 1 .
(8 digit numbers start in the second Box 12345678 )
2. If the correct company name is not shown above, see page 8 of the guide.
3. If the company's trading name has changed or is not shown below, print it in Box 3 .

3
4. If the correct postal address is not shown above, print the full address in Box 4 .

Do not print your tax agent's address here. See page 8 of the guide.

## 4

Please put street address or PO Box number above and suburb, Box lobby or RD and town, city or region below
5. If the correct street address is not shown below, print the full address in Box 5 .

5
Please put street address above and suburb or RD and town, city or region below
6. Print your business industry classification (BIC) code in Box 6 . See page 9 of the guide.

6
7. If the correct daytime phone number is not shown below, print it in Box 7 .

Prefix Phone number
8. If the company's correct bank account number is not shown below, print it in Box 8 .

- If your suffix has only two numbers, enter them in the first two squares of the suffix Box.
- For information about direct crediting, see page 9 of the guide.

9. Is the company a non-resident for tax purposes?
10. Does this return include the annual imputation return? See page 9 of the guide.
10A. Are there any monetary entries on page 7 of this return?
11. Has the company ceased?

No
Go to Question 12. Yes
See page 10 of the guide.

## Income

12. Did the company receive any income from schedular payments?

No Go to Question $13 . \quad$ Yes
Total tax deducted
See page 11 of the guide.
Total gross income
12A) \$
12B \$
13. Did the company have any New Zealand interest paid or credited to it?

No Go to Question 14. Yes Print the totals below. See page 12 of the guide.
Total RWT and/or NRWT
Total gross interest - if a loss, put a minus sign in the last box

## 13A \$

14. Did the company receive any New Zealand dividends?

No Go to Question $15 . \quad$ Yes Print the totals below. See pages 13 of the guide.
Total dividend imputation credits


Total dividend RWT credits
14A \$
Total gross dividends
14B \$
15. Did the company receive any taxable distributions from a Māori authority?

No Go to Question 16.
Total Mäori authority credits

## 15A $>$

Yes Print the totals below. See pages 16 of the guide.
Total Mäori authority distributions
16. Did the company receive any income from a partnership, estate or trust?

No Go to Question 17. Yes Print the totals below. See pages 17 of the guide.
Total partnership, estate or trust income - if a loss, put a minus sign in the
Total partnership, estate or trust tax credits last box
16A \$
.
16B \$
17. Total tax credits Add Boxes 12A, 13A, 14A, 15A and 16A. Print the total in Box 17A.

.
Don't include overseas tax paid here.
18. Did the company receive any income from overseas?

No Go to Question 19. Yes Print the totals below. See pages 17-19 of the guide.
Total overseas tax paid
18A) \$
\$
Total overseas income - if a loss, put a minus sign in the last box

## 18B <br> \$

19. Did the company receive any income or incur any expenditure from residential property?

No Go to Question 20.
Select which method you are using.
(tick one) Portfolio
Yes Print the totals below. See page 20 of the guide.
Individual
Combination
Total residential income
Residential rental deductions
19A) \$
Excess residential rental deductions brought forward
19C Not applicable
Net residential income - if a loss, put a minus sign in the last box

## 19E > \$

20. Did the company receive income from business or other rental activities? (Do not include any income already shown at Questions 12 to 19.)
No Go to Question 21.

Yes Print the net profit in Box 20B. See page 25 of the guide.
Net profit or loss from business or other rental - if a loss, put a minus sign in the last box
21. Did the company 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 22. Yes Print details here. See page 27 of the guide.
Residential land withholding tax (RLWT) credit Profit/loss from sale of property - if a loss, put a minus sign in the last box
21A \$
21B \$
22. Did the company pay insurance premiums to any overseas insurer not carrying out business in New Zealand?

No $\square$ Go to Question 23.
Total gross premium paid


Total gross premium paid to Switzerland 22A \$ $\square \square \square \square \square, \square \square \square$.

Yes $\square$ Print the totals below. See page 28 of the guide. Total taxable premium ( $10 \%$ of the difference between Boxes 22 and 22A)


Copy the amount in Box 22B to Box 30 .
23. Did the company receive any other income?

No Go to Question 24.

Total other income - if a loss, put a minus sign in the last box

## 23B >

Yes Attach a note showing the name of the payers and types of income. Print the total in Box 23B. See pages 29-30 of the guide.
24. Total income or net loss before donations

Add Boxes 12B, 13B, 14B, 15B, 16B, 18B, 19E, 20B, 21B and $23 B$. Print your answer in Box 24.
25. Did the company make any donations to donee organisations?

No Go to Question 26.
Yes Print the amount here. See page 30 of the guide.
26. Total income or net loss

Subtract Box 25B from Box 24 and print your answer in Box 26 .
27. Can the company claim net losses brought forward?

No Go to Question 28.
Yes Print details here. See page 31 of the guide.
28. Total income after net losses brought forward

If you ticked "Yes" at Question 27, see page 32 of the guide.
If you ticked "No", copy the amount in Box 26 to Box 28.

Total income before donations - if a loss, put a minus sign in the last box
24 \$

Donations made
25B \$

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


Total income after net losses - if a loss, put a minus sign in the last box

## 28 \$

29. Did the company have net losses and/or subvention payments to or from other companies?

No Go to Question 30.
Yes Print the details here. See page 33 of the guide.
If the company received net losses or made a subvention payment, put a minus sign in the last Box.
30. Taxable income or net loss to carry forward

Offset any amounts in Boxes 29 and 29A against the amount in Box 28. Print your answer in Box 30.

Net losses


Taxable income or loss to carry forward - if a loss, put a minus sign in the last box

## $30>\$$

## Tax calculation

31. Calculate the tax payable

Copy the total from Box 30 to Box 31A. This is your taxable income.
Total tax payable. Work out the tax on taxable income at 28 cents in the dollar. Print your answer in Box 31B.

Overseas tax paid. Copy the amount from Box 18A to Box 31C.
Subtract Box 31C from Box 31B. If Box 31C is larger than Box 31B, print " 0.00 " in Box 31D.
Calculate the foreign investor tax credit. Print your answer in Box 31 E . See page 34 of the guide.

Subtract Box 31E from Box 31D. Print your answer in Box 31 F.
Copy the total imputation credits, if any, from Box 14 to Box 31G.
Subtract Box 31G from Box 31F. Print your answer in Box 31H. If Box 31G is larger than Box 31F, print " 0.00 " in Box 31 H and see page 35 of the guide.

Copy the total tax credits from Box 17A to Box 31I.

Copy any RLWT credit from Box 21A to Box 31IA.
Subtract Box 31I and Box 31IA from Box 31H. Print your answer in Box 31J. This is the residual income tax.

If the total of Box 31I and 31IA is larger than Box 31 H , the difference is a credit. If Box 31 H is larger than the total of Box 31 I and Box 31IA, the difference is a debit.

Print any 2020 provisional tax paid in Box 31K.
If Box 31 J is a credit, add Box 31 J and Box 31 K .
Print your answer in Box 31L. This is the refund.
If Box 31 J is a debit, subtract Box 31 K from Box 31 J .
This is the tax to pay.
If Box 31 K is larger than Box 31 J , the difference is the refund.

## Refunds and/or transfers

32. If the company is getting a refund, how do you want it paid?

Copy the amount from Box 31L to Box 32 .
Please transfer the refund to:
2021 provisional tax. Print the amount in Box 32A.
Someone else's income tax account. Are you "associated"?
See page 35 of the guide.
Name of taxpayer
receiving refund
Year ended 31 March
Amount
Other - if you want your refund transferred to another period or tax type, eg, GST, staple a note to the front page of this return explaining the transfer you want.
Subtract Boxes 32A and 32D from Box 32. Print your answer in
Box 32 E . This is the balance to be refunded.
The fastest and safest way to receive your refund is by direct credit to your company's bank account.
Please check the correct bank account number is preprinted at Question 8.
If your bank account number isn't preprinted, please include it at Question 8.

## 2021 Provisional tax

33. Initial provisional tax liability. Is this the first year the company started to derive assessable income from a taxable activity? See page 37 of the guide.

No Go to Question 34.
Yes Print the start date of the taxable activity in Box 33 .

34. 2021 provisional tax. See page 38 of the guide.

- Print the option used (S or E or R) in Box 34A.


## 34A

- Print the company's 2021 provisional tax payable in Box 34 B if you're using S or E .


## Disclosures

35. Have payments been made to non-residents? For example, dividends, interest, management fees, know-how payments, royalties or contract payments for services by non-resident contractors.

35 No Go to Question 36. Yes Go to Question 35A.
35A. Was NRWT and/or non-resident contractors withholding tax deducted from all payments?
35A
No
Yes
36. If the company calculates CFC or FIF income under Question 18 or is required to make a BEPS disclosure please read page 41 of the guide. Tick "Yes " if additional disclosure is required.

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36 No Yes
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37. Did the company repurchase, redeem or cancel its shares during the income year?
37 No Go to Question 38. $\quad$ 37A \$ $\quad$, $\quad$.

Yes Print the total value of shares repurchased, redeemed or cancelled in Box 37A. See page 42 of the guide.
38. Did the company receive any foreign-sourced dividends during the year?

$38>$| No |
| :--- |
| Yes |$\quad$| Go to Question 39. |
| :--- |
| See page 42 of the guide. |

39. Is the company controlled or owned by non-residents?

39 No Go to Question 40.
Yes See page 43 of the guide.
40. Print the total lowest economic interests of shareholders during

41. Print the details for all shareholders, directors and relatives of shareholders who received remuneration (with no PAYE deducted), shareholder AIM tax credits, or loans from the company. Please show the shareholder's, director's or relative's IRD number for amounts in Boxes 41B to 41E, and the associated company's IRD number for Boxes 41F and 41G separately. For group companies which shared loss offsets and subvention payments, print these amounts in Boxes 41F and 41G.
See page 46 of the guide. Remuneration is liable for ACC levies. If you need more space use an IR4S available from ird.govt.nz/forms-guides


## Annual imputation return

Complete for the tax year 1 April 2019 to 31 March 2020, regardless of your balance date.
42. Print the opening balance at 1 April 2019 in Box 42 . This is the same as the closing balance at 31 March 2019. See page 47 of the guide.

43. Credits - see page 47 of the guide.

Payments Income tax paid for 1989 and subsequent years:
FDP - see page 47 of the guide.
RWT on interest received
Imputation Imputation credits attached to dividends received.


If you're a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 48 of the guide.
Other (please specify)

Add Boxes 43A, 43C, 43D and 43E. Print the total in Box 43F. This is the total credits.

44. Debits - see page 49 of the guide.

Refunds Income tax refunded for 1989 and subsequent years
FDP - see page 49 of the guide.


44B No longer applicable
Imputation
Imputation credits attached to dividends paid.
Other - include change of shareholding adjustment (please specify).

Add Boxes 44A, 44C and 44D. Print the total in Box 44E.
This is the total debits.
45. Closing balance at 31 March 2020

If Box 42 is a credit, add Box 42 and Box 43 F and subtract Box 44 E .
If Box 44 E is less than the total of Box 42 and Box 43 F , Box 45 is a credit.
If Box 42 is a debit, add Box 42 and Box 44 E and subtract Box 43 F .
If Box 43 F is less than the total of Box 42 and Box 44 E , Box 45 is a debit.
Adjustments to reduce further income tax payable.
See page 50 of the guide.
Further income tax payable. Subtract Box 45A from Box 45 .
Print your answer in Box 45B.
46. Imputation penalty tax - see page 50 of the guide.

This is the total payable and is due by 20 June 2020.

(Tick one) Credit Debit


## Notice of assessment and declaration

47. Please read and sign the following.

The information that I have provided in this return is true and correct and represents my assessment for the year ended 31 March 2020. The information prepared meets the relevant statutory financial reporting requirements and is also a correct statement of shareholder-employee remuneration.

Signature
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.

Privacy: To find out what may happen to the information you provide on this form, see page 54 of the guide.
Accident Compensation Act 2001: To understand how the information provided on this form will be used for ACC purposes, see page 52 of the guide.
Post the return to us in the envelope supplied, or send to:
Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.


