



# IR8 2016

1 April 2015 to 31 March 2016

- If the authority's name, IRD number and postal address are shown correctly above, go to Question 4.
- The 2016 IR8 guide is available on our website. To view a copy go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR8G 2016).

1. If the authority'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 page 7 of the guide.

3. If the correct postal address is **not** shown above, print the full address in Box 3.  
Don't print your tax agent's address here. See page 7 of the guide.



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

4. If the correct daytime phone number is **not** shown below, print it in Box 4.



Prefix Phone number

Contact person

5. If the authority's correct bank account number is **not** shown below, print it in Box 5.



Bank Branch Account number Suffix

- If the suffix has only two numbers, enter them in the first two squares of the suffix box.
- For information about direct crediting, see page 7 of the guide.

6. Have you made any monetary entries in the annual Māori authority credit account (page 5)?  
See page 8 of the guide.



No   
Yes

7. Has this authority ceased?

No  Go to Question 8.  
Yes  See page 8 of the guide.

Staple cheque here

# Income

## 8. Income - see pages 8-15 of the guide.

Gross interest (if a loss, put a minus sign in the last box).

8 ▶ \$   ,   ,   .

Gross dividends.

8A ▶ \$   ,   ,   .

Taxable Māori authority distributions. See page 8 of the guide.

8B ▶ \$   ,   ,   .

Net rental income (if a loss, put a minus sign in the last box).

8C ▶ \$   ,   ,   .

Net income from trading activities (if a loss, put a minus sign in the last box).

8D ▶ \$   ,   ,   .

**Note:** Do not include any amounts shown in Boxes 8, 8A, 8B or 8C in Box 8D. Attach a completed *Financial statement summary (IR10)* form or a set of financial accounts.

Other income. This includes income from any taxable property sales not shown in another question. See page 11 of the guide (if a loss, put a minus sign in the last box).

8E ▶ \$   ,   ,   .

Add Boxes 8, 8A, 8B, 8C, 8D and 8E. Print the total in Box 8F (if a loss, put a minus sign in the last box).

8F ▶ \$   ,   ,   .

Print the total of any adjustments made outside the financial accounts in Box 8G.

8G ▶ \$   ,   ,   .

Attach details of how the amount was calculated (if Box 8G is a deduction, put a minus sign in the last box).

If Box 8G is a deduction, subtract Box 8G from Box 8F.  
If Box 8G is income or zero, add Box 8F and Box 8G.

Print the answer in Box 8H (if a loss, put a minus sign in the last box).

8H ▶ \$   ,   ,   .

Print the total of any donations made to any Māori association or donee organisations in Box 8I. See page 14 of the guide.

8I ▶ \$   ,   ,   .

Subtract Box 8I from Box 8H. Print the answer in Box 8J (if a loss, put a minus sign in the last box).

8J ▶ \$   ,   ,   .

Print any losses brought forward in Box 8K.  
See page 15 of the guide.

8K ▶ \$   ,   ,   .

Subtract Box 8K from Box 8J. Print the difference in Box 8L (if a loss, put a minus sign in the last box).

8L ▶ \$   ,   ,   .

**This is the taxable income liable for income tax, or the loss to carry forward.**

## Tax calculation

### 9. Calculate tax on taxable income in Box 8L here - see page 15 of the guide.

If Box 8L is a loss, enter 0.00 in Box 9.

Work out the tax on the income in Box 8L (multiply by 0.175).  
Print the answer in Box 9. This is the total tax payable.

9 ▶

\$    ,    ,    .

Print any overseas tax paid on taxable income in Box 9A.

9A ▶

\$    ,    ,    .

Subtract Box 9A from Box 9. Print the answer in Box 9B.  
If Box 9A is larger than Box 9, enter 0.00 in Box 9B.

9B

\$    ,    ,    .

Print any dividend imputation credits in Box 9C.

9C ▶

\$    ,    ,    .

Subtract Box 9C from Box 9B. Print the answer in Box 9D.  
If Box 9C is larger than Box 9B, enter 0.00 in Box 9D.  
See page 15 of the guide.

9D

\$    ,    ,    .

Print any RWT in Box 9E.

9E ▶

\$    ,    ,    .

Subtract Box 9E from Box 9D. Print the answer in Box 9F.

9F

\$    ,    ,    .

Print Māori authority credits and any other tax credits in Box 9G.

9G ▶

\$    ,    ,    .

Print the difference between Box 9G and Box 9F in Box 9H.

9H ▶

\$    ,    ,    .

If Box 9G is larger than Box 9F, the difference is a credit.  
If Box 9F is a credit, add Box 9F and 9G, the total is a credit.  
If Box 9F is larger than Box 9G, the difference is a debit.

(Tick one)

Credit

Debit

**This is the authority's residual income tax.**

Print any 2016 provisional tax paid in Box 9I.

9I

\$    ,    ,    .

If Box 9H is a credit, add Box 9H and Box 9I and print the answer in Box 9J. The total is your refund.

9J ▶

\$    ,    ,    .

If Box 9H is a debit, subtract Box 9I from Box 9H and print the answer in Box 9J. If Box 9I is larger than Box 9H, the difference is your refund.

(Tick one)

Refund

Tax to pay

**Tax to pay is due by 7 February 2017.**

**Go to Question 10.**

**Please remind members to include their distributions (if any) in their individual return.**

# Refunds/provisional tax

## 10. If the authority is getting a refund how do you want it paid? - see pages 15-17 of the guide.

Copy the refund from Box 9J to Box 10.

**10** \$     ,       .

Print any overpayment of 2017 provisional tax you want refunded or transferred in Box 10A.

**10A** \$     ,       .

Add Box 10 and Box 10A. Print your answer in Box 10B.

**10B** \$     ,       .

### Do you want the refund transferred:

to 2017 provisional tax? Print the amount in Box 10C.

**10C** \$     ,       .

to another taxpayer's income tax account? Print the amount in Box 10F.

Are you associated? See page 16 of the guide.

**10D** Yes  No

Name of taxpayer receiving refund

**10E** Their IRD number

Year ended 31 March

**10F** \$     ,       .

Subtract Boxes 10C and 10F from Box 10B. Print the answer in Box 10G. This is the balance to be refunded.

**10G** \$     ,       .

- The fastest and safest way to receive your refund is by direct credit to your authority's bank account. Please check the correct bank account number is shown at Question 5.

## 11. Initial provisional tax liability - see page 18 of the guide

Is this the first year the authority started to derive income from a taxable activity?

No  Go to Question 12.

Yes  Print the start date here.

**11**            
Day Month Year

## 12. 2017 provisional tax - see page 18 of the guide.

Work out the authority's 2017 provisional tax.

Print the option used (S or E or R) in Box 12.

**12**

Print your 2017 provisional tax payable in Box 12A, if you are using S or E.

**12A** \$     ,       .

# Disclosure

## 13. If the authority calculates CFC or FIF income under Question 8E please read page 23 of the guide.

Tick "Yes" if additional disclosure is required.

**13** No   
Yes



# Notice of assessment and declaration

## 19. Please read and sign the following - see page 29 of the guide.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2016 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 [www.ird.govt.nz](http://www.ird.govt.nz) or see page 30 of the guide.

## What to do next

- Remember - the last day for us to receive your return is 7 July 2016 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2017 to avoid any penalties. You can pay earlier if you wish. If you want to pay now, staple your cheque to the front page.
- 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

OFFICE  
USE  
ONLY

26

Income tax

Operator  
code

Corresp.  
indicator

Payment  
attached

Return  
cat.

AI Yes

No

Scanner

26A

Māori authority  
credit account

Operator  
code

Corresp.  
indicator

Payment  
attached

Return  
cat.

Scanner

March 2016