



# Income

## 8. Did the Māori authority receive any **income or incur any expenses from residential property**?

No  Go to Question 9.

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

**8A ▶** \$  ,  ,  .

Other residential income

**8C ▶** \$  ,  ,  .

Residential rental deductions

**8E ▶** \$  ,  ,  .

Residential rental deductions claimed this year

**8G ▶** \$  ,  ,  .

Excess residential rental deductions carried forward

**8I ▶** \$  ,  ,  .

Net bright-line profit (excluding losses)

**8B ▶** \$  ,  ,  .

Total combined residential income. Add boxes 8A, 8B and 8C. Print the total in Box 8D.

**8D ▶** \$  ,  ,  .

Excess residential rental deductions brought forward

**8F ▶** \$  ,  ,  .

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

**8H ▶** \$  ,  ,  .

## 9. Did the Māori authority incur any **interest from residential property**?

No  Go to Question 10.

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

Total interest on residential property

**9A ▶** \$  ,  ,  .

Interest expense claimed

**9B ▶** \$  ,  ,  .

Reason for interest expense claimed

- 9C ▶**  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

## 10. Did the Māori authority 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 11.

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

Profit/loss from sale of property - if a loss, put a minus sign in the last box

**10 ▶** \$  ,  ,  .

## 11. Income - see the guide for further details.

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

**11 ▶** \$  ,  ,  .

Gross dividends.

**11A ▶** \$  ,  ,  .

Taxable Māori authority distributions. See the guide for further details.

**11B ▶** \$  ,  ,  .

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

**11C ▶** \$  ,  ,  .

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

**11D ▶** \$  ,  ,  .

**Note:** Do not include any amounts shown in Boxes 8, 10, 11, 11A, 11B or 11C in Box 11D. Attach a completed **Financial 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).

**11E ▶** \$  ,  ,  .

Add Boxes 8H, 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).

**11F ▶** \$  ,  ,  .

Print the total of any adjustments made outside the financial accounts in Box 11G.

**11G ▶** \$  ,  ,  .

Attach details of how the amount was calculated (if Box 11G is a deduction, put a minus sign in the last box).







# 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 2023 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](https://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 2023 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2024 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

OFFICE **23** ▶ Income tax

USE

ONLY **23A** ▶ Māori authority credit account

Correspondence indicator

Accounts included Yes  No

Correspondence indicator

March 2023