Inland Revenue
Te Tari Taake

Income tax return
Clubs or societies

Income Tax Act 2007, Tax Administration Act 1994

Name

Address

IR 9 2017

1 April 2016 to 31 March 2017

- **Please read the IR 9 guide before filling out this return.**
- **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 page 5 of the guide.

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. Don't print your tax agent's address here. See page 5 of the guide.

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 two numbers enter them in the first two squares of the suffix box.
- For information about direct crediting see page 5 of 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 page 5 of the guide.

8

No ◯
Yes ◯

Please make sure you complete this question because different tax rates apply.

9. Has the club or society ceased?

No ◯ Go to Question 10.

Yes ◯ See page 6 of the guide.

Staple cheque here

Income

10. Is the organisation a friendly society? See page 6 of the guide.

No ◯ Go to Question 11.

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 10. Attach a completed *Financial statements summary (IR 10)* form or a set of financial accounts. (If a loss, put a minus sign in the last box.)
- Go to Question 13.

Net income or loss

10 $, , .

11. Is the organisation one of the following? See Exempt income on page 6 of the guide.

- amateur sports club
- racing club
- charitable society
- district improvement society
- veterinary services promoter
- scientific or industrial research promoter
- herd improvement promoter.

No ◯ Go to Question 12.

Yes ◯
- If any part of the club or society's funds is available for the private benefit of any of the members, or the organisation's income is not exempt, complete Boxes 11, 11A, 11B, 11C and 11D. Attach a completed *Financial statements summary (IR 10)* form or a set of financial accounts.
- Print any interest in Box 11. (If a loss, put a minus sign in the last box.) **11** $, , .
- Print any dividends in Box 11A. **11A** $, , .
- Print any taxable Māori authority distributions in Box 11B. **11B** $, , .
- Other income. Print the net income in Box 11C. (If a loss, put a minus sign in the last box.) **11C** $, , .
- Add Boxes 11, 11A, 11B and 11C. Print the total in Box 11D. This is the total income. (If a loss, put a minus sign in the last box.) **11D** $, , .
- Go to Question 13.

12. All other clubs and societies

If you answered "No" to Questions 10 and 11, complete Boxes 12, 12A, 12B, 12C and 12D. Attach a completed *Financial statements summary (IR 10)* form or a set of financial accounts. See page 7 of the guide.

- Print any interest in Box 12. (If a loss, put a minus sign in the last box.) **12** $, , .
- Print any dividends in Box 12A. **12A** $, , .
- Print any taxable Māori authority distributions in Box 12B. **12B** $, , .
- Other income. Print the net income in Box 12C. (If a loss, put a minus sign in the last box.) **12C** $, , .
- Add Boxes 12, 12A, 12B and 12C. Print the total in Box 12D. This is the total income. (If a loss, put a minus sign in the last box.) **12D** $, , .
- Income tax credit for non-profit bodies. Print the deduction in Box 12E. Read page 12 of the guide. **12E** $, , .
- If Box 12E is larger than Box 12D leave Box 12F blank. Subtract Box 12E from Box 12D. Print the total in Box 12F. (If a loss, put a minus sign in the last box.) **12F** $, , .

13. Net income (before donations). Copy the total from Box 10, Box 11D or Box 12F to Box 13. (If a loss, put a minus sign in the last box.) **13** $, , .

14. Donations deduction

Is your organisation a friendly society, building society, or a society registered under the Incorporated Societies Act 1908, or Industrial and Provident Societies Act 1908?

No ◯ Go to Question 15

Yes ◯ See page 12 of the guide. Print the amount in Box 14. **14** $, , . –

15. Net income. Subtract Box 14 from Box 13 and print your answer in Box 15. **15** $, , .

16. Can the club or society claim net losses brought forward?

No ◯ Go to Question 17.

Yes ◯ Print the net loss brought forward in Box 16. **16** $, , . –

17. Taxable income

Subtract Box 16 from Box 15. Print the answer in Box 17. (If a loss, put a minus sign in the last box.) This is the taxable income. **17** $, , .

Tax calculation

18. Calculate the tax payable. See page 13 of the guide

Work out the tax on the amount in Box 17. Print the answer in Box 18.
If Box 17 is a loss, print "0.00" in Box 18. — 18 $

Print any overseas tax paid during the year in Box 18A. — 18A $

Subtract Box 18A from Box 18. Print the answer in Box 18B.
If Box 18A is larger than Box 18, print "0.00". — 18B $

Print any imputation credits (from dividend statements) received in Box 18C. — 18C $

If you are unincorporated, print any excess imputation credits brought forward in Box 18D. See page 14 of the guide. — 18D $

Add up the total imputation credits from Boxes 18C and 18D and print the answer in Box 18E. — 18E $

Subtract Box 18E from Box 18B. Print the answer in Box 18F. If Box 18E is larger than Box 18B, print "0.00". See page 14 of the guide. — 18F $

Print any RWT in Box 18G. — 18G $

Print any Residential land withholding tax in Box 18GG (RLWT) credit
Refer to the RLWT update on the notes page (IR9N) — 18GG $

Subtract Box 18G and 18GG from Box 18F. Print the answer in Box 18H. — 18H $

Print any other tax credits received in Box 18I. — 18I $

Print the difference between Box 18I and Box 18H in Box 18J. — 18J $

If Box 18H is a credit, add Box 18H and Box 18I. This is a credit.
If Box 18H is a debit, subtract Box 18I from Box 18H.
(If Box 18H is larger than Box 18I, the difference is a debit.)
(If Box 18I is larger than Box 18H, the difference is a credit.)
This is the organisation's **residual income tax**.

(Tick one) ◯ Credit ◯ Debit

Print any 2017 provisional tax paid in Box 18K. — 18K $

Subtract Box 18K from Box 18J. Print the answer in Box 18L. — 18L $

If Box 18J is a credit, add Box 18J and Box 18K. This is a refund.
If Box 18J is a debit, subtract Box 18K from Box 18J. This is tax to pay.
(If Box 18K is larger than Box 18J, the difference is a refund.)

(Tick one) ◯ Refund ◯ Tax to pay

19. If the club or society is getting a refund, how do you want it paid?

Copy the refund from Box 18L to Box 19. — 19 $

Print any overpayment of 2018 provisional tax you would like refunded or transferred in Box 19A. — 19A $

Add Box 19 and Box 19A. Print the answer in Box 19B. — 19B $

Please transfer the refund to:

◯ 2018 provisional tax. Print the amount in Box 19C. — 19C $

◯ Another taxpayer's income tax account

Name of taxpayer receiving refund

Their IRD number — 19D

Year ended 31 March — 19E $

Add Boxes 19C and 19E and subtract the total from Box 19B.
Print the answer in Box 19F. This is the balance to be refunded. — 19F $

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 isn't preprinted, please include it at Question 6. If your suffix has only two numbers, enter them in the first two squares of the suffix box.

2018 Provisional tax

20. Initial provisional tax liability. Is this the first year that the club or society started to derive income from a taxable activity? See page 17 of the guide.

No ◯ Go to Question 21.

Yes ◯ Print the start date of the taxable activity in Box 20. **20** ▶ Day Month Year

21. See page 18 of the guide to work out the club or society's 2018 provisional tax.

- Print the option used (S, E or R) in Box 21. **21** ▶
- If you are using S or E, print the 2018 provisional tax payable here. **21A** ▶ $, , . 0 0

Notice of assessment and declaration **Please read page 24 of the guide.**

22. 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 2017 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.

23. What to do next

- **Send us your return by 7 July 2017, 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 2018 or if you use a tax agent see page 22 of the guide.** If you want to pay now, attach the cheque to the front page of this return.
- **Attach a completed *Financial statements summary (IR 10)* 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) in the envelope supplied. If you have misplaced the envelope, our address is below.**
- **Keep your copy for your records.**

Send the completed return to us at:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

July 2018

RESET FORM

OFFICE USE ONLY **24** ▶ Operator code ◯ Corresp. indicator ◯ Payment attached ◯ Return cat. ◯ AI Yes ◯ No ◯ Scanner