

Annual imputation return

Complete for the tax year 1 April 2023 to 31 March 2024 regardless of your accounting year.

6. Print the **opening balance at 1 April 2023** in Box 6. This is the same as the closing balance at 31 March 2023. See the guide for further details.

6 ▶ \$, , .
(Tick 1) Credit Debit

7. **Credits** - see the guide for further details.

Payments

Income tax paid for 1989 and subsequent years

7A ▶ \$, , .

RWT on interest received

7B ▶ \$, , .

Imputation

Imputation credits attached to dividends received

7C ▶ \$, , .

If you are a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), see the guide for further details.

Other (please specify)

Other credits

7D ▶ \$, , .

Add Boxes 7A to 7D. Print the total in Box 7E. This is the **total credits**.

7E \$, , .

8. **Debits** - see the guide for further details.

Refunds

Income tax refunded for 1989 and subsequent years

8A ▶ \$, , .

Imputation

Imputation credits attached to dividends paid

8B ▶ \$, , .

Other, including change of shareholding adjustment (please specify)

Other debits

8C ▶ \$, , .

Add Boxes 8A to 8C. Print the total in Box 8D. This is the **total debits**.

8D \$, , .

9. **Closing balance at 31 March 2024**

If Box 6 is a credit, add Box 6 and Box 7E, then subtract Box 8D.

If Box 8D is smaller than the total of Box 6 and Box 7E, Box 9 is a credit.

If Box 6 is a debit, add Box 6 and Box 8D, then subtract Box 7E.

If Box 7E is smaller than the total of Box 6 and Box 8D, Box 9 is a debit.

Adjustments to reduce "Further income tax payable". See the guide for further details.

Further income tax payable. Subtract Box 9A from Box 9. Print the total in Box 9B.

9 ▶ \$, , .

(Tick 1) Credit Debit

9A ▶ \$, , .

9B ▶ \$, , .

10. **Imputation penalty tax** - see the guide for further details.

If Box 9B is a debit, multiply it by 0.1 (10%). Print your answer in Box 10.

10 \$, , .

Add Box 9B and Box 10. Print your answer in Box 10A.

10A \$, , .

This is the total payable and is due by 20 June 2024.

There are penalties for not putting in a tax return or for putting in a false return.

Declaration

Read this declaration and sign the return.

This is a true and correct return for the year ended 31 March 2024.

Signature

/ /
Date

Send the completed return to: Inland Revenue, PO Box 39090, Wellington Mail Centre Lower Hutt 5045.

For a full list of addresses go to ird.govt.nz/contact-us

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Correspondence indicator