



Annual imputation return including FDP account return

Income Tax Act 2007 • Tax Administration Act 1994

IRD number

IR 4J 2016

1 April 2015 to 31 March 2016

- Use this form only if you need to file the company's imputation return separately from the income tax return, or you are an Australian company that made a trans-Tasman election or a group representative of a newly elected imputation group.
- If you want to file them together, please use the IR 4 return, which combines the income tax and imputation returns.
- Send your completed return to the address on page 4.

1. Print the company's IRD number in Box 1, if not shown above.



IRD number

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

2. Print the company's name in Box 2, if not shown above.



3. Print the company's postal address in Box 3, if not shown above.
See page 6 of the guide.
Do not print your tax agent's address here.


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

4. If the street address is **different from the postal address**, print it in full in Box 4.


Please put street address **above** and suburb, town or city and region **below**

5. Print the daytime phone number in Box 5.



Prefix

Phone number

Annual imputation return

Complete for the tax year 1 April 2015 to 31 March 2016 regardless of your accounting year.

6. Print the **opening balance at 1 April 2015** in Box 6. See page 7 of the guide.

6 ▶ \$

(Tick one) Credit Debit

7. **Credits**—see pages 7 and 8 of the guide.

Payments

Income tax paid for 1989 and subsequent years

7A ▶ \$

FDP paid

7B ▶ \$

RWT on interest received

7C ▶ \$

Imputation

Imputation and FDP credits attached to dividends received

7D ▶ \$

If you are a public unit trust or group investment fund and maintain a supplementary available subscribed capital account (SASCA), please see page 9 of the guide.

Other (please specify)

Other credits

7E ▶ \$

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

7F ▶ \$

8. **Debits**—see page 10 of the guide.

Refunds

Income tax refunded for 1989 and subsequent years

8A ▶ \$

FDP refunds

8B ▶ \$

Imputation

Imputation credits attached to dividends paid

8C ▶ \$

Other, including change of shareholding adjustment (please specify)

Other debits

8D ▶ \$

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

8E ▶ \$

9. **Closing balance at 31 March 2016**

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

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

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

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

9 ▶ \$

(Tick one) Credit Debit

Adjustments to reduce "Further income tax payable".

See page 11 of the guide.

9A ▶ \$

Further income tax payable. Subtract Box 9A from Box 9.

Print the total in Box 9B.

9B ▶ \$

10. **Imputation penalty tax**—see page 12 of the guide.

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 2016.

FDP account return

Complete this return only if the company has elected to maintain an FDP account.

Note: If you are a group representative of a newly elected imputation group this portion of the return will need to be completed by the separate companies of the group.

11. Print the **opening balance at 1 April 2015** in Box 11. See page 13 of the guide. 11 ▶ \$, , .
(Tick one) Credit Debit

12. **Credits**—see page 13 of the guide.
FDP account

FDP paid 12A ▶ \$, , .
12B ▶ \$, , .
12C ▶ \$, ,

FDP credits attached to dividends received

Add Boxes 12A and 12B. Print the total in Box 12C. This is the **total credits**.

13. **Debits**—see page 14 of the guide.
FDP account

FDP credits attached to dividends paid 13A ▶ \$, , .
13B ▶ \$, ,

FDP refunded

Other (please specify) Other debits 13C ▶ \$, ,

Add Boxes 13A to 13C. Print the total in Box 13D. This is the **total debits**. 13D ▶ \$, ,

14. If Box 11 is a credit, add Box 11 and Box 12C, then subtract Box 13D. If Box 13D is smaller than the total of Box 11 and Box 12C, Box 14 is a credit. If Box 11 is a debit, add Box 11 and Box 13D, then subtract Box 12C. If Box 12C is smaller than the total of Box 11 and Box 13D, Box 14 is a debit. 14 ▶ \$, , .
(Tick one) Credit Debit

15. Print the amount, if any, transferred to the imputation credit account (ICA) in Box 15. 15 ▶ \$, ,

16. **Closing balance at 31 March 2016**—see page 14 of the guide. Subtract Box 15 from Box 14. Print your answer in Box 16. 16 ▶ \$, , .
(Tick one) Credit Debit

17. **Imputation penalty tax**—see page 15 of the guide. If Box 16 is a debit multiply it by 0.1 (10%). Print your answer in Box 17. 17 ▶ \$, ,

Add Box 16 and Box 17. Print your answer in Box 17A. 17A ▶ \$, ,

This is the total payable and is due by 20 June 2016.

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

Declaration

18. Read this declaration and sign the return.

This is a true and correct return for the year ended 31 March 2016. Signature _____ / / _____
Date

OFFICE USE ONLY

19 ▶ Imputation

Operator code

Corresp. indicator

Payment attached

Return cat.

Scanner

Send the completed return to the following address:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

For a full list of addresses go to www.ird.govt.nz (search keywords: contact us).