



Inland Revenue
Te Tari Taake

Income Tax Act 2007, Tax Administration Act 1994

Income tax return

Māori authorities

Name

Address

IR8 2020

1 April 2019 to 31 March 2020

If the authority's name, IRD number and postal address are shown correctly above, go to Question 4.
The 2020 IR8 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides

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 6 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 6 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 6 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 7 of the guide.

Tax calculation

11. Calculate tax on taxable income in Box 10L here - see page 21 of the guide.

If Box 10L is a loss, enter 0.00 in Box 11.

Work out the tax on the income in Box 10L (multiply by 0.175).

Print the answer in Box 11. This is the total tax payable.

Print any overseas tax paid on taxable income in Box 11A.

11 ▶	\$																		
11A ▶	\$																		

Subtract Box 11A from Box 11. Print the answer in Box 11B.

If Box 11A is larger than Box 11, enter 0.00 in Box 11B.

Print any dividend imputation credits in Box 11C.

11B	\$																		
11C ▶	\$																		

Subtract Box 11C from Box 11B. Print the answer in Box 11D.

If Box 11C is larger than Box 11B, enter 0.00 in Box 11D.

See page 21 of the guide.

Print any RWT in Box 11E.

Print any Residential land withholding tax in Box 11EA.

See page 21 of the guide.

11D	\$																		
11E ▶	\$																		
11EA ▶	\$																		

Subtract Box 11E and 11EA from Box 11D. Print the answer in Box 11F.

Print Māori authority credits and any other tax credits in Box 11G.

11F	\$																		
11G ▶	\$																		

Print the difference between Box 11G and Box 11F in Box 11H.

If Box 11G is larger than Box 11F, the difference is a credit.

If Box 11F is a credit, add Box 11F and 11G, the total is a credit.

If Box 11F is larger than Box 11G, the difference is a debit.

This is the authority's residual income tax.

Print any 2020 provisional tax paid in Box 11I.

11H ▶	\$																			
(Tick one)		☐	Credit	☐	Debit															

11I	\$																		
-----	----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

If Box 11H is a credit, add Box 11H and Box 11I and print the answer in Box 11J. The total is your refund.

If Box 11H is a debit, subtract Box 11I from Box 11H and print the answer in Box 11J. If Box 11I is larger than Box 11H, the difference is your refund.

11J ▶	\$																			
(Tick one)		☐	Refund	☐	Tax to pay															

Tax to pay is due by 7 February 2021.

Go to Question 12.

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

Refunds/provisional tax

12. If the authority is getting a refund how do you want it paid? - see pages 22 to 23 of the guide.

Copy the refund from Box 11J to Box 12.

12 \$

Print any overpayment of 2021 provisional tax you want refunded or transferred in Box 12A.

12A ▶ \$

Add Box 12 and Box 12A. Print your answer in Box 12B.

12B \$

Do you want the refund transferred:

to 2021 provisional tax? Print the amount in Box 12C.

12C ▶ \$

☐ to another taxpayer's income tax account? Print the amount in Box 12E.

Are you associated? See pages 22 to 23 of the guide.

12D ▶ Yes ☐ No ☐

Name of taxpayer receiving refund

Their IRD number

12E ▶

Year ended 31 March

12F ▶ \$

Subtract Boxes 12C and 12F from Box 12B. Print the answer in Box 12G.
This is the balance to be refunded.

12G \$

- 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.

13. Initial provisional tax liability - see page 24 of the guide

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

No ☐ Go to Question 14.

Yes ☐ Print the start date here.

[illegible]

14. 2021 provisional tax - see pages 24 to 26 of the guide.

Work out the authority's 2021 provisional tax.

- Print the option used (S or E or R) in Box 14.
- Print your 2021 provisional tax payable in Box 14A, if you are using S or E.

14A ▶ \$. 0 0

Disclosure

15. If the authority calculates CFC or FIF income under Question 10E or is required to make a BEPS disclosure please read page 28 of the guide.

Tick "Yes" if additional disclosure is required.

15 ☐ No ☐ Yes

16 ▶ \$ _____ , _____ .
 (Tick one) Credit Debit

17A ▶ \$ _____ , _____ . _____

17B	No longer applicable
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17C ▶ \$ _____ , _____ .

17D ▶ \$ _____ , _____ .

17E

17F \$

18A ▶ \$

18B	No longer applicable
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18C ▶ \$

18D ▶ \$ _____ . _____

18E \$

19 ▶ \$ _____ , _____ .

(Tick one)	Credit	Debit
1. The company has sold finished goods on credit.	☒	☐
2. The company has sold finished goods on cash.	☐	☒
3. The company has purchased finished goods on credit.	☐	☒
4. The company has purchased finished goods on cash.	☒	☐

19A \$

20 \$ _____.

20A \$

Notice of assessment and declaration

21. Please read and sign the following - see page 31 of the guide.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2020 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 or see page 32 of the guide.

What to do next

- Remember - the last day for us to receive your return is 7 July 2020 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2021 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
USE
ONLY



Income tax

Māori authority credit account

Correspondence indicator

☐

Accounts included Yes

☐

No

☐

Correspondence indicator

☐

March 2020