

Dividend withholding payment account return

Complete this part of the return only if the company has elected to maintain a dividend withholding payment 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 2006** in Box 11.
See page 14 of the guide. 11 ▶ \$, , .
(Tick one) Credit Debit

12. **Credits**—see page 14 of the guide.

Dividend withholding payment account

Dividend withholding payments paid 12A ▶ \$, , .

Dividend withholding payment credits attached to dividends received 12B ▶ \$, , .

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

13. **Debits**—see pages 14 and 15 of the guide.

Dividend withholding payment account

Dividend withholding payment credits attached to dividends paid 13A ▶ \$, , .

Dividend withholding payments refunded 13B ▶ \$, , .

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 in Box 15. 15 ▶ \$, , .

16. **Closing balance at 31 March 2007**—see page 15 of the guide.
Subtract Box 15 from Box 14. Print your answer in Box 16. 16 ▶ \$, , .
(Tick one) Credit Debit

17. **Dividend withholding payment penalty tax**—see page 16 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 2007.

18. Has the company elected to be a conduit tax relief company?
If "Yes" you will need to complete a *Conduit tax relief account return (IR 406)*. 18 ▶ (Tick one) Yes No

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

Declaration

19. Read this declaration and sign the return.

This is a true and correct return for the year ended 31 March 2007.

Signature / /
Date

OFFICE USE ONLY

20 ▶

Imputation

Operator code

Corresp. indicator

Payment attached

Return cat.

Scanner

Send the completed return to us at one of the following postal addresses:

If you live in:

Northland

send it to

Southern Processing Centre
Inland Revenue
PO Box 3753
Christchurch Mail Centre
Christchurch 8140

Auckland

send it to

Northern Processing Centre
Inland Revenue
PO Box 761
Waikato Mail Centre
Hamilton 3240

other North Island areas

send it to

Central Processing Centre
Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

the South Island

send it to

Southern Processing Centre
Inland Revenue
PO Box 3753
Christchurch Mail Centre
Christchurch 8140