



- References to "the income year" mean the year ending 31 March or the alternative balance date that this return is being completed for.
- Before you complete this form read the notes on the back.

Group investment fund's name

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

Trustee company

Contact person for enquiries

Phone number (  )

This return is for the income year ending     
Day Month Year

### Statement of current value of investments at the end of the income year

Print the current value of all funds and investments of the fund in Box 1.

**1** \$

Print the current value of all funds and investments from "designated sources" in Box 2.

**2** \$

Print the current value of all funds and investments invested in the fund as at 22 June 1983 (including those invested under paragraphs (a) and (b) as per section HR 3(8) of the Income Tax Act 2007, but not funds from designated sources invested at that date) in Box 3.

**3** \$

Print the total net income of the fund in Box 4.

**4** \$

### Statement of Category A income

$$\frac{a}{b} \times c$$

- a** is the current value (as at the end of the income year) of all funds and investments of the fund, less the current value (as at the end of the income year) of the funds from designated sources and the funds invested at 22 June 1983 (other than those invested at that date from designated sources).
- b** is the current value (as at the end of the income year) of all funds and investments of the fund.
- c** is the total net income of the fund derived in the income year.

Print the net Category A income in Box 5.

**5** \$

Print the previous loss attributable to investments and funds, which would produce Category A income, claimed to be brought forward in Box 6.

**6** \$

Print any other adjustments (attach details to the back of this return) in Box 7.

**7** \$

Subtract Boxes 6 and 7 from Box 5. Print your answer in Box 8. This is the taxable Category A income.

**8** \$

### Statement of Category B income

Print the fund's **undistributed** Category B income in Box 9.

**9** \$

Print the fund's **distributed** Category B income in Box 10.

**10** \$

Add Box 9 and Box 10. This is the fund's net Category B income. Print the answer in Box 11.

**11** \$

Has the fund claimed any Category B income losses brought forward?

**12** Yes  No

Add Boxes 8 and 9. Print your answer in Box 13. This amount should be included in the fund's income tax return.

**13** \$

**Declaration** I declare that the information on this form is true and correct.

Name of authorised person

Signature

Designation or title

/ /  
Date



## Notes

- If the fund is a designated group investment fund as defined in section HR 3 (4) of the Income Tax Act 2007, it does not need to complete this form. Otherwise, this form must be attached to its income tax return.
- If the fund has only Category A income, it must file an IR 4 company return. If it has only Category B income, it must file an IR 6 estate and trust return. If the fund receives both Category A and Category B income, an IR 4 company return must be filed. It is not necessary to separate Category A and Category B income on the IR 4 return. Include overseas income and overseas tax paid in the appropriate boxes when completing the IR 4 or IR 6 returns. Show all other income as income received from “business activities”.
- Only include income tax paid on Category A income in the annual imputation return. The imputation return is part of the IR 4 return or, if filed separately, an IR 4J return may be used.
- Losses from Category A and B income-producing investments and funds must be apportioned. Apportion the Category A losses using the following formula:

$$\frac{a}{b} \times c$$

- a is the current value (as at the end of the income year) of all funds and investments of the fund, less the current value (as at the end of the income year) of the funds from designated sources (Box 2) and the funds invested at 22 June 1983, other than those invested at that date from designated sources (Box 3).
  - b is the current value (as at the end of the income year) of all funds and investments of the fund (Box 1).
  - c is the loss incurred by the fund.
- Complete the details, sign the declaration and attach this form, with a copy of the fund’s annual accounts or an IR 10, to the appropriate income tax return (IR 4 or IR 6).