



Inland Revenue

Te Tari Taake

Income Tax Act 2007

FDP (Foreign dividend payment) return (for companies only)

IRD number **1**

Quarter ended **2**

IR 4F

April 2009

- All New Zealand resident companies receiving dividends from foreign companies must complete this form. Anyone other than a company who receives dividends from foreign companies must include them in their income tax return.
- Please read the notes and complete the schedule overleaf first; transfer the amounts into the appropriate boxes below, then complete the rest of the return. If there is not enough space on this form, please list your dividends on a separate sheet of paper and attach it to this return.

Print the number of dividends included on this return in Box 3

3

Copy the total of column 4 overleaf into Box 4. This is the total foreign dividends received, including any foreign withholding tax paid, but excluding UFTC and NZ imputation credits.

4 \$

Copy the total of column 5 overleaf into Box 5. This is the UFTC/NZ imputation credits on dividends.

5 \$

Add Box 4 and Box 5. Print your answer in Box 6. (This should equal the total of column 7 overleaf.)

6 \$

Multiply Box 6 by 0.30. Print your answer in Box 7. (This should equal the total of column 8 overleaf.)

7 \$

Copy the total of column 10 overleaf into Box 8. This is the total foreign withholding tax credit allowable.

8 \$

Copy the total of column 12 overleaf into Box 9. This is the UFTC/NZ imputation credits able to be used for dividends.

9 \$

Add Box 8 and Box 9. Print your answer in Box 10.

10 \$

Subtract Box 10 from Box 7. Print the answer in Box 11. (This should equal the total of column 13 overleaf.)

11 \$

Enter the branch equivalent tax account (BETA) offset.

12 \$

Subtract Box 12 from Box 11. Print the answer in Box 13.

13 \$

Enter the amount of the FDP satisfied by reduction of income tax losses. (Show the details in section 3 overleaf.)

14 \$

Subtract Box 14 from Box 13. Print the answer in Box 15.

15 \$

Enter the amount of CTR credit.

16 \$

Subtract Box 16 from Box 15. Print the answer in Box 17. This is the FDP payable.

17 \$

Has payment been made electronically?

(Tick one)

Yes ☐

No ☐

OFFICE
USE ONLY

18

Operator
code ☐
Corresp.
indicator ☐

Payment
attached ☐
Return
cat. ☐

Y

Declaration

The information given in this return is true and correct.

Signature

Date



Inland Revenue

Te Tari Taake

Payment slip

IRD number

Period ended

Copy your total from Box 17 to Box 19.

This return and any payment are due

Amount of payment **19** \$

Post this return with your payment in the envelope provided to:

Inland Revenue
PO Box 3752
Christchurch

Include any late payment penalties and interest, for this period only.

Notes

You must send us a completed IR 4F by the due date even if there is no FDP amount payable. If you need any help please phone us on 0800 377 774.

Tax rate calculations (box 7 overleaf and column 8 this page) use the company tax rate applicable for the date you received the dividend. From the start of your 2008/09 income year, this rate reduces from 33% to 30%.

Gross dividends (column 4) is the total foreign dividends received, including any foreign withholding tax paid, but excluding UFTC and NZ imputation credits.

Section 1 – Dividends with no UFTC
Use this section to calculate the total of all dividends that your company received during this quarter from foreign companies for which no UFTC have arisen. Calculate the FDP liability for each individual dividend by working through columns 1 to 13.

Section 2 – Dividends with UFTC
List all the dividends received from foreign companies where UFTC have arisen, or will arise. Calculate the FDP liability for each individual dividend by working through columns 1 to 13.

Section 3 – Loss reduction company details
FDP liability satisfied by reduction of income tax losses (Box 14). Show details of the company that the loss reduction will relate to.

Legislation change
Dividends received after 1 October 2003 from Australian companies may have “NZ imputation credits” attached. These credits may affect the calculation of FDP (see column 5).

1	2	3	4	5	6	7	8	9	10	11	12	13
Date dividend received	Name of foreign company and country of residence	Balance date of foreign company	Gross dividend	UFTC and/or NZ ICA credits (if any)	Estimated or actual UFTC (E or A)	Column 4 plus column 5	Column 7 multiplied by 0.30	Foreign withholding tax	Lesser of column 8 or column 9	Column 8 minus column 10	Lesser of column 5 or column 11	FDP liability column 11 minus column 12

Section 1 – Dividends with no UFTC

Section 2 – Dividends with UFTC

Totals

Copy the total to:

Box 4

Box 5

Box 8

Box 9

Section 3 – Loss reduction company details

Name of company	IRD number										Loss reduction	Income year

Privacy

Inland Revenue may share information about you with other government agencies or their contracted agents who are entitled to it under legislation. For more details phone us on 0800 377 774.