



Inland Revenue  
Te Tari Taake

# Resident withholding tax

IR 4K  
September 2007

- Please read the notes on the back before completing this form.
- If you have any enquiries, phone Inland Revenue on 0800 377 774.

Your copy



IRD number **1**

Month and year dividend paid **2**

Gross dividends **3** \$

Multiply Box 3 by 0.33 **4** \$

Imputation credits attached to dividends shown at Box 3 **5** \$

Dividend withholding payment credits attached to dividends shown at Box 3 **6** \$

Add Box 5 and Box 6 **7** **These are the total credits** \$

Subtract Box 7 from Box 4 **8** **This is the resident withholding tax payable on dividends** \$

Date paid

▲ Keep the white top part for your records.

▼ Send the green part to Inland Revenue.

IR 4K



Inland Revenue  
Te Tari Taake

## Resident withholding tax on dividends return

Inland Revenue copy

IRD number **1**

Month and year dividend paid **2**

Gross dividends **3** \$

Multiply Box 3 by 0.33 **4** \$

Imputation credits attached to dividends shown at Box 3 **5** \$

Dividend withholding payment credits attached to dividends shown at Box 3 **6** \$

Add Box 5 and Box 6 **7** **These are the total credits** \$

**Declaration** I declare that the information given in this return is true and correct.

Signature

Date

Has payment been made electronically?

(Tick one)

Yes

No

OFFICE USE ONLY

Operator code



Corresp. indicator



Payment attached



Y

Return cat.



Inland Revenue  
Te Tari Taake

## Payment slip

DWT 310

IRD number

Period ended

This return and any payment are due

Subtract Box 7 from Box 4 and show the total in Box 8.

Amount of payment **8** \$

- Read the payment instructions on the back of this form.
- Use the envelope provided to post your return and any cheque payment.

This is the resident withholding tax payable. Include any late payment penalties and interest, **for this period only.**

## Notes

This form shows your name, address and IRD number. If any of the details are wrong, please print the correct details on the green part (Inland Revenue copy) of the form before sending it back.

If you are changing your address details and your new address is a PO Box number, please show your box lobby, if you have one. If you are unsure of your box lobby please contact New Zealand Post.

Use this form to pay resident withholding tax deducted from dividends other than specified dividends. (For specified dividends, use an IR 17P.)

The gross dividends amount at Box 3 includes:

- total dividends paid to shareholders before deducting resident withholding tax, and
- any imputation and/or dividend withholding payment credits attached to those dividends.

Do not include:

- dividends paid to a company where that company, at the time of payment, is a member of the same group of companies as the one paying it
- dividends paid to non-residents
- specified dividends
- dividends paid to holders of valid certificates of exemption from resident withholding tax on dividends.

### Payment date

The due date for payment is the 20th of the month following the payment of the dividend.

Please add any penalties to your RWT deduction payment. Write the total payment (including penalties) in Box 8.

### Late payment

If tax is not paid by the due date, late payment penalties will apply. For every month the amount remains unpaid, a further incremental penalty will also apply. We will also charge interest on any outstanding amounts.

An initial 1% late payment penalty will be charged on the day after the due date. A further 4% penalty will be charged if there is still an amount of unpaid tax (including penalties) at the end of the seventh day from the due date. Every month the amount owing remains unpaid a further 1% incremental penalty will be added.

### Arrangements

If you are unable to pay your tax by the due date, please contact us to discuss an arrangement for making payments.

In some situations, if you are in financial difficulties, we may agree to you paying your tax and any penalties and interest this way.

Arrangements can be agreed upon before or after the due date for payment. However, there are greater reductions in the penalties charged if the arrangement is made before the due date.

### Amounts of \$100 or less

Interest and late payment penalties are not charged on outstanding amounts of \$100 or less.

### For more help

If you need more help call us on 0800 377 774 or read our booklet *Resident withholding tax on dividends (IR 284)*. You can get this from [www.ird.govt.nz](http://www.ird.govt.nz) or order a copy by calling INFOexpress on 0800 257 773.

### [www.ird.govt.nz](http://www.ird.govt.nz)

Visit our website for services and information. Go to:

- **Get it done online** to file returns, register for services and access account information
- **Work it out** to calculate tax, entitlements, repayments and due dates
- **Forms and guides**

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

### INFOexpress

INFOexpress is our automated phone service. You can order stationery (forms and guides) and request personal tax summaries using our natural language speech recognition (NLSR) system. This lets you use your voice instead of keying in numbers on the phone keypad. For all other services you'll need to use a touch tone phone and key in numbers for options.

Remember to have your IRD number handy when you call.

It's also helpful if you know the number or name of any forms or booklets you're ordering. For personal information, such as account balances, you'll also need an INFOexpress PIN. You can get a PIN by calling 0800 257 777 and following the step-by-step instructions.

You can call INFOexpress for the following services between 6 am and 12 midnight, seven days a week:

- |   |              |
|---|--------------|
| ● Forms and guides (NLSR)   | 0800 257 773 |
| ● Request a personal tax summary (NLSR)   | 0800 257 444 |
| ● Request a taxpack   | 0800 257 772 |
| ● Request a summary of earnings   | 0800 257 778 |
| ● Information on interest-free student loans  | 0800 466 468 |
| ● Apply for other student loan interest write-offs  | 0800 257 999 |
| ● All other services (eg work out Working for Families Tax Credits* entitlement, get account balances, order statements, calculate your end-of-year tax and rebate entitlements). | 0800 257 777 |

\* Previously known as family assistance

### If you have a complaint about our service

We're committed to providing you with good service. If there's a problem we'd like to know about it and have the opportunity to fix it.

If you have a complaint, the quickest and easiest way to resolve it is usually with the staff member you've been dealing with. If you're not satisfied, ask to speak to their manager.

If you're still not satisfied, we have a Complaints Management Service that can take a fresh look at your complaint. You can call toll-free on 0800 274 138 between 8 am and 5 pm weekdays, go through [www.ird.govt.nz](http://www.ird.govt.nz) or put your complaint in writing and send it to:

Complaints Management Service  
Inland Revenue  
PO Box 1072  
Wellington.

### Call recording

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all phone calls answered in, and made by, our permanent call centres. For further information about our call recording policy and how you can access your recorded information, please go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on 0800 227 773 or 0800 377 774 (if you or your partner are in business).