



● Complete this form if your company was non-active but has become active.

1. Company's IRD number	(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)	<input type="text"/>
2. Company's name	<input type="text"/>	
3. Company's postal address	<input type="text"/> Street address or PO Box number <input type="text"/> Town or city	
4. Company's business industry classification (BIC) code	<input type="text"/>	
5. Name of tax agent or agency	<input type="text"/>	
6. IRD number of tax agent or agency	<input type="text"/>	
7. Date the company became active	<input type="text"/> Day Month Year	

Please answer the following questions

8. At the start of the income year in which it became non-active, did the company have any loss(es) available to be carried forward or offset against income?
- ☐ No ☐ Yes
9. At the start of the income year in which it became non-active, did the company have a credit balance in its imputation credit or dividend withholding payment credit accounts?
- ☐ No ☐ Yes
10. Has the shareholding ownership of the company changed directly or indirectly since the start of the income year in which the company became non-active?
- ☐ No ☐ Yes - complete the "Ownership details" panel over the page.
11. Do the changes in the company's ownership prevent it using any loss or credit balance referred to in Questions 8 and 9? Read the notes to Question 10 on the back of this form.
- ☐ No ☐ Yes
12. Indicate the type of company
- ☐ Widely held company
- ☐ Close company
- ☐ Qualifying company

13. Details of the person completing this form

Contact name	<input type="text"/>
Contact person's designation or title	<input type="text"/>
Contact telephone number	(<input type="text"/>) <input type="text"/>
Email address	<input type="text"/>
Signature	<input type="text"/>
	<input type="text"/> / <input type="text"/> / <input type="text"/> Date

Send this form to:

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

Ownership details

Shareholding at the start of the period
of non-activity

Current shareholding

Were there any other shareholding changes
while the company was non-active?

☐

No

☐

Yes—show details in the space below.

Notes to Question 10

Losses

Before a company can carry forward losses, it must maintain 49% continuity of ownership at all times from the beginning of the income year of loss to the end of the income year the loss will be carried forward to.

For a company to offset a loss it must have a common shareholding of at least 66%, and it must have maintained 66% continuity of ownership.

If a company cannot carry forward or offset losses that it held at the start of the income year in which it became non-active, it must exclude them from its next income tax return.

Imputation and dividend withholding payment credits

If there has been a shareholding change of more than 34%, the company must show the credits held at the start of the income year when it became non-active as an “other debit” in its next imputation credit account or dividend withholding payment credit account return.