In addition to return IR 3, farmers are to complete supplementary return IR 3F and persons in business or in a profession are to complete supplementary return IR 3B. (The supplementary returns are not required if a copy of the annual accounts is furnished with the return.) Companies are to use IR 4, estates and trusts IR 5A, and superannuation funds IR 44. Each form indicates the classes of tax-payers who are to use that form and, where applicable, the due dates for payment of provisional tax.

- 4. Return forms are available at district offices of the Inland Revenue Department and at post offices. Company returns are available at post offices in urban areas with a population of 5,000 or more and not having an Inland Revenue District Office.
- 5. Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$200 and not less than \$4.
- 6. Any person who is not required under paragraph 1 to furnish a return and who has derived income from employment may elect to furnish a return using IR 5 if he requires an adjustment:
 - (a) Because he paid life insurance premiums.
 - (b) Because he considers that tax deductions made from his income were excessive.
 - (c) Because he was entitled to exemptions which were not included in his tax code during the year.
 - (d) Because he is entitled to deductions from income.
- 7. Any person furnishing a return of income who derived income taxed at time of payment should securely attach all tax deduction certificates (IR 12, IR 13, or IR 55) to the return form.

Dated at Wellington this 6th day of May 1974.

D. A. STEVENS, Commissioner of Inland Revenue.

Land in the Nelson Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

SCHEDULE

Nelson Land District—Nelson Conservancy—Waimea County

Lot 1, D.P. 8340 being part Section 3, Block X, Wakapuaka Survey District: area, 18.2867 hectares, more or less. All certificate of title No. 4A/178 of the Nelson Registry.

As shown on plan S14/16 deposited in the Head Office of the New Zealand Forest Service at Wellington.

Dated at Wellington this 2nd day of May 1974.

M. J. CONWAY, Director-General of Forests.

(F.S. 9/4/246, 6/4/199; L. and S. H.O. 10/97/25)

Land in the Nelson Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

SCHEDULE

Nelson Land District—Nelson Conservancy—Waimea County

Lot 1, D.P. 8094, situated in Block VI, Motueka Survey District: area, 38.2807 hectares, more or less. All certificate of title, Volume 3D, folio 340.

As shown on plan S13/21 deposited in the Head Office of the New Zealand Forest Service at Wellington.

Dated at Wellington this 2nd day of May 1974.

M. J. CONWAY, Director-General of Forests.

(F.S. 9/4/185, 6/4/198; L. and S. H.O. 10/97/17)

Land in the Marlborough Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

SCHEDULE

Marlborough Land District—Marlborough County— Nelson Conservancy

Part Section 87, Pelorus Valley Registration District, and Lot 3, D.P. 4094, being part Sections 4 and 15, Pelorus Valley Registration District, situated in Block XI, Wakamarina Survey District: area, 89.5973 hectares, more or less.

As shown on plan S21/4 deposited in the Head Office of the New Zealand Forest Service at Wellington.

Dated at Wellington this 2nd day of May 1974.

M. J. CONWAY, Director-General of Forests.

(F.S. 9/4/247, 6/4/31)

Land in the Nelson Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

SCHEDULE

Nelson Land District—Nelson Conservancy—Waimea County

ALL those areas of land containing 1544.5077 hectares (3816 acres 2 roods 10 perches), more or less, being:

Firstly, Section 24, Block X, Wakapuaka Survey District (S.O. Plan 4957^L). Formerly all certificate of title, Volume 30, folio 169: area, 17.8061 hectares (44 acres), more or less.

Section 24A, Square 23, situated in Blocks IX and X, Wakapuaka Survey District (S.O. Plan 6037^L). Formerly all certificate of title, Volume 131, folio 36: area, 10.5218 hectares (26 acres), more or less.

Part Section 52, Square 23, situated in Block IX, Wakapuaka Survey District All certificate of title, Volume 60, folio 223: area: 21.2712 hectares (52 acres 2 roods 10 perches), more or less.

Secondly, Lot 1, D.P. 7831, situated in Blocks IX and X, Wakapuaka Survey District. Formerly part certificate of title, Volume 1B, folio 669: area, 274.1745 hectares (677 acres and 2 roods), more or less.

Thirdly, Lots 1 and 2, D.P. 7737, situated in Blocks IX and X, Wakapuaka Survey District and Blocks I and II, Maungatapu Survey District. All certificates of title, Volume 3B, folios 1051 and 1050: total area, 1220.7341 hectares (3016 acres and 2 roods), more or less.

As shown on plans S14/15, S14/14, and S20/4, deposited in the Head Office of the New Zealand Forest Service at Wellington.

Dated at Wellington this 2nd day of May 1974.

M. J. CONWAY, Director-General of Forests.

(F.S. 9/4/198, 6/4/199; L. and S. H.O. 10/97/28)

Land in the Nelson Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

SCHEDULE

Nelson Land District—Nelson Conservancy—Waimea County

Lots 1, 2, and 3, D.P. 7775, being parts of part Section 2 of 63, part Section 1 of 64, and part Section 2 of 64, Motueka Rural District, situated in Blocks VI and VII, Motueka Survey District.