



1 April 2022 to 31 March 2023

**IR3NR 2023**

- You can complete your return in myIR
- The 2023 IR3NR guide is available on our website. To view a copy go to [ird.govt.nz/forms-guides](http://ird.govt.nz/forms-guides)
- See the IR3NR guide to check if you need to complete this return.

1 If your IRD number is **not** shown above, print it in Box 1.

1 ▶

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

2 If your correct name is **not** shown above, print it in full in Box 2.

2 ▶ Mr  Mrs  Miss  Ms

Put first names **above** and surname **below**

3 If your correct **postal** address is **not** shown above, print the full address in Box 3.  
Do not print your tax preparers address here. See the guide for further details.

3 ▶

Put street address or PO Box number **above** and suburb, box lobby or RD and town or city **below**

4 If your **full overseas address** is **not** shown below, print it in Box 4.

4 ▶

Put street address or PO Box number **above** and suburb, city and country **below**

5 If your correct date of birth is **not** shown below, print it in Box 5.

5 ▶

Day Month Year

6 If your correct daytime phone number is **not** shown below, print it in Box 6.

6 ▶

Country code Prefix Phone number

7 If your correct **New Zealand** bank account number is **not** shown below, print it in Box 7.

7 ▶

Bank Branch Account number Suffix

8 Your jurisdiction of tax residency. See the guide for further details.

8 ▶

9 Tax Identification Number (TIN)

9 ▶

If you don't have a TIN number go to question 10 and tick the box that applies

10 Jurisdiction does not issue TIN

10 ▶

TIN not required in jurisdiction

11 Did you receive **New Zealand Superannuation**?

11 ▶

No  Go to Question 12.

Yes  See the guide for further details.

## Non-resident passive income

12 Did you have any **New Zealand interest** paid or credited to you? Include any interest from partnerships and trusts. **Keep your interest statements or certificates.**

No  Go to Question 13.

Yes  Print the details below. See the guide for further details.

**Do not include any interest subject to approved issuer levy. See the guide for further details.**

**If you have income from a PIE see the guide for further details.**

Name of payer

RWT

Gross interest

Name of payer	RWT	Gross interest
	\$ , .	\$ , .
	\$ , .	\$ , .
	\$ , .	\$ , .

Total RWT

12A ▶ \$ , .

Total gross interest (if a loss, put a minus sign in the last box)

12B ▶ \$ , .

Work out the NRWT on your total interest from the rates given on our website [ird.govt.nz/nrwt](http://ird.govt.nz/nrwt) and print your answer in Box 12C.

12C ▶ \$ , .

13 Did you have any **New Zealand dividends** paid or credited to you? Include any dividends from partnerships and trusts. **Keep your dividend statements. Do not include fully imputed dividends where you have a 10% or greater direct voting interest - see the guide for further details.**

No  Go to Question 14.

Yes  Print the details below. See the guide for further details.

**If you have income from a PIE see the guide for further details.**

Name of company

Dividend withholding tax

Gross dividend

Name of company	Dividend withholding tax	Gross dividend
	\$ , .	\$ , .
	\$ , .	\$ , .
	\$ , .	\$ , .

Total dividend credits

13A ▶ \$ , .

Total gross dividends

13B ▶ \$ , .

Work out the NRWT on your total dividends from the rates on our website [ird.govt.nz/nrwt](http://ird.govt.nz/nrwt) and print your answer in Box 13C.

13C ▶ \$ , .

14 Did you have any **New Zealand royalties** paid or credited to you? Include any royalties from partnerships and trusts. **Keep your royalty statements.**

No  Go to Question 15.

Yes  Print the details below. See the guide for further details.

Total tax

14A ▶ \$ , .

Total gross royalties

14B ▶ \$ , .

Work out the NRWT on your total royalties from the rates on our website [ird.govt.nz/nrwt](http://ird.govt.nz/nrwt) and print your answer in Box 14C.

14C ▶ \$ , .

15 **Total tax credits and total NRWT**

Add Boxes 12A, 13A, and 14A. Print the total in Box 15A. **Copy this amount to Box 35E on page 5.**

Total tax credits

15A ▶ \$ , .

Add Boxes 12C, 13C, and 14C. Print the total in Box 15C. **Copy this amount to Box 35C on page 5.**

Total NRWT

15C ▶ \$ , .

## Other income

16 Did you receive **New Zealand income with tax deducted**? Show interest, dividends and royalties above. Do not include them here.

No  Go to Question 17.

Yes  Copy the details from your Summary of Income to the boxes below. See the guide for further details.

Total tax deductions

16A ▶ \$ , .

Total gross income

16B ▶ \$ , .

**17 Did you receive any taxable distributions from a Māori authority? Keep your distribution statement.**

No  Go to Question 18. Yes  Print the details below. See the guide for further details.

Total Māori authority credits

17A ▶ \$  ,  ,  .

Total Māori authority distributions

17B ▶ \$  ,  ,  .

**18 Did you receive any New Zealand partnership income? Show interest, dividends and royalties on page 2. Do not include them here.**

No  Go to Question 19. Yes  Print the details below. See the guide for further details.

Name of partnership

IRD number

Type of income

Partnership tax credits

\$  ,  .

Partnership income

\$  ,  .

Name of partnership

IRD number

Type of income

Partnership tax credits

\$  ,  .

Partnership income

\$  ,  .

Add all partnership tax credits and print the total in Box 18A. Add all partnership income and print the total in Box 18B.

Total partnership tax credits

18A ▶ \$  ,  ,  .

Total partnership income (if a loss, put a minus sign in the last box)

18B ▶ \$  ,  ,  .

**19 Did you receive any New Zealand estate or trust income? Show interest, dividends and royalties on page 2. Do not include them here.**

No  Go to Question 20. Yes  Print the details below. See the guide for further details.

Name of estate or trust

IRD number

Type of income

Estate or trust tax credits

\$  ,  .

Estate or trust income

\$  ,  .

Name of estate or trust

IRD number

Type of income

Estate or trust tax credits

\$  ,  .

Estate or trust income

\$  ,  .

Add all estate or trust tax credits and print the total in Box 19A. Add all estate or trust income and print the total in Box 19B.

Total estate or trust tax credits

19A ▶ \$  ,  ,  .

Total estate or trust income (if a loss, put a minus sign in the last box)

19B ▶ \$  ,  ,  .

**20 Did you receive any look-through company (LTC) income? (Exclude any income/losses received that you've included at Questions 12, 13, 14, 16, 17, 22, 23, 24, 25 and 28.)**

No  Go to Question 21. Yes  Print the details below. See the guide for further details.

Total LTC tax credits

20A ▶ \$  ,  .

Total active LTC income (if a loss, put a minus sign in the last box)

20B ▶ \$  ,  ,  .

Non-allowable deduction this year

20C ▶ \$  ,  ,  .

Prior years' non-allowable deduction claimed this year

20D ▶ \$  ,  ,  .

Adjusted LTC income (if a loss, put a minus sign in the last box)

20E ▶ \$  ,  ,  .

Either add Boxes 20B and 20C or subtract Box 20D from Box 20B. Print your answer in Box 20E.

**21 Total tax credits and subtotal of other income.**

Add Boxes 16A, 17A, 18A, 19A and 20A. Print the total in Box 21A. Copy this total to Box 35F on page 5.

Total tax credits

21A ▶ \$  ,  ,  .

Add Boxes 16B, 17B, 18B, 19B and 20E. Print the total in Box 21B.

Other income (subtotal, if a loss, put a minus sign in the last box)

21B ▶ \$  ,  ,  .

**22 Did you receive any income or incur any expenses from residential property?**

No  Go to Question 23. Yes  Print the totals below. See the guide for further details.

Select which method you are using

(tick one) Portfolio  Individual  Combination

Gross residential rental income

22A ▶ \$  ,  ,  .

Net bright-line profit (excluding losses)

22B ▶ \$  ,  ,  .

Other residential income

22C ▶ \$  ,  ,  .

Total combined residential income. Add Boxes 22A, 22B, and 22C. Print the total in Box 22D.

22D ▶ \$  ,  ,  .

Residential rental deductions

22E ▶ \$  ,  ,  .

Excess residential rental deductions brought forward

22F ▶ \$  ,  ,  .

Residential rental deductions claimed this year

22G ▶ \$  ,  ,  .

Net residential income - if a loss, put a minus sign in the last box

22H ▶ \$  ,  ,  .

Excess residential rental deductions carried forward

22I ▶ \$  ,  ,  .

**23. Did you incur any interest from residential property?**

No  Go to Question 24. Yes  Print the totals below. See the guide for further details.

Total interest on residential property

23A ▶ \$  ,  ,  .

Interest expense claimed

23B ▶ \$  ,  ,  .

Reason for interest expense claimed

- 23C ▶  A Māori exempt company or not a residential land company  New build exemption  
 Certain schedule 15 exclusions or property not in NZ  Development or land business exemption  
 Loans drawn down prior to 27 March 2021  Emergency, transitional, social or council housing  
 Approved build-to-rent exclusion

**24 Did you receive any other New Zealand rents? Do not include any income already shown at Question 22.**

No  Go to Question 25. Yes  Print your net rents below. See the guide for further details.

Net rents (if a loss, put a minus sign in the last box)

24 ▶ \$  ,  ,  .

**25 Did you receive income from self-employment in New Zealand?**

No  Go to Question 26. Yes  Print details here. See the guide for further details.

Net self-employed income (if a loss, put a minus sign in the last box)

25 ▶ \$  ,  ,  .

**26 Did you receive any income from taxable property sales/disposals not already included elsewhere in the return? (Do not include any bright-line loss)**

No  Go to Question 27. Yes  Print your details below. See the guide for further details.

Residential land withholding tax (RLWT) credit

26A ▶ \$  ,  ,  .

Profit/loss from sale of property - if a loss, put a minus sign in the last box

26B ▶ \$  ,  ,  .

**27 Did you receive any government subsidy? Do not include subsidy amounts here which have been included in the NZ income with tax deducted section of your return.**

No  Go to Question 28 Yes  Print the details here. See the guide for further details.

Total Government subsidies

27 ▶ \$  ,  ,  .

**28 Did you receive any other income, (including PIE income - see the guide for further details) from New Zealand?**

No  Go to Question 29. Yes  Print the details and total below. See the guide for further details.

Put name of payer above and type of income below

Name of payer

Any other income (if a loss, put a minus sign in the last box)

28 ▶ \$  ,  ,  .

**29 Total other income**

Total other income (if a loss, put a minus sign in the last box)

Add Boxes 21B, 22H, 24, 25, 26B, 27 and 28. Print the total in Box 29.

29 ▶ \$  ,  ,  .

**30** Are you claiming **other expenses** against your income? **Note:** If you've claimed expenses somewhere else in the return, do not show them here.

No  Go to Question 31. Yes  Print the details and total below. See the guide for further details.

If you paid someone to complete your return, print that person's name in the panel below.

Total other expenses

**30** ▶ \$  ,  ,  .

**31 Income after expenses**

Subtract Box 30 from Box 29. Print your answer in Box 31.

Income after expenses (if a loss, put a minus sign in the last box)

**31** \$  ,  ,  .

**32** Are you claiming **net losses brought forward**?

No  Go to Question 33. Yes  Print the loss amounts below. See the guide for further details.

Amount brought forward

**32A** ▶ \$  ,  ,  .  -

Amount claimed this year

**32B** ▶ \$  ,  ,  .  -

**33 Your taxable income**

Subtract Box 32B from Box 31. Print your answer in Box 33.

**Copy this total to Box 35A.**

If this amount is a loss, print 0.00 in Box 35A.

Taxable income (if a loss, put a minus sign in the last box)

**33** ▶ \$  ,  ,  .

## Tax credits

**34** Did you work in **New Zealand** at any time from 1 April 2022 to 31 March 2023?

**34** ▶ No  Go to Question 35. Yes  You may be entitled to a tax credit. Please answer the questions below so we can work out the amount of your tax credit.

Print the amount of income earned.

\$  ,  .

Print the number of weeks and days you worked in New Zealand to earn this income.

weeks  days

Print the dates you arrived in and left New Zealand below.

Period from  /  /

to  /  /

**We will work out any tax credits you are entitled to and show them on your notice of assessment.**

## Tax calculation

**35 Calculate your tax here**

Copy your taxable income from Box 33 to 35A.

To work out the tax on your other income use the "Tax on annual income calculator" on our website or refer to the guide. Print your answer in Box 35B.

Copy your total NRWT from Box 15C to Box 35C.

Add Box 35B and Box 35C and print your answer in Box 35D.

Copy your total tax credits from Box 15A to Box 35E.

Copy your total tax credits from Box 21A to Box 35F.

Copy any residential land withholding tax credit from Box 26A to Box 35FA.

Add Boxes 35E, 35F, 35FA and print the total in Box 35G.

Subtract Box 35G from Box 35D and print your answer in Box 35H.

If Box 35G is larger than Box 35D the difference is a credit. If Box 35D is larger than Box 35G the difference is a debit.

**This is your residual income tax.**

Print any 2023 provisional tax paid in Box 35I.

If Box 35H is a credit, add **Box 35H** and Box 35I. Print your answer in Box 35J.

If Box 35H is a debit, subtract **Box 35I** from Box 35H. Print your answer in Box 35J.

If Box 35I is larger than Box 35J the difference is your refund.

**35A** \$  ,  ,  .

**35B** \$  ,  ,  .

**35C** \$  ,  ,  .

**35D** \$  ,  ,  .

**35E** \$  ,  ,  .

**35F** \$  ,  ,  .

**35FA** \$  ,  ,  .

**35G** \$  ,  ,  .

**35H** ▶ \$  ,  ,  .

(Tick one)  Credit  Debit

**35I** \$  ,  ,  .

**35J** ▶ \$  ,  ,  .

(Tick one)  Refund  Tax to pay

## Refunds and/or transfers

### 36 Getting a refund - how do you want it paid?

Copy your refund from Box 35J to Box 36A.

36A ▶ \$  ,  ,  .

Do you want the refund transferred:

to your 2024 provisional tax? Print the amount in Box 36B.

36B ▶ \$  ,  ,  .

to someone else's income tax account?  
Are you "associated"? See the guide for further details.

36C ▶ Yes  No

Name of taxpayer receiving your refund

Their IRD number

36D ▶

Year ended 31 March

Amount

36E ▶ \$  ,  ,  .

If you want your:

- refund transferred to another period or tax type
  - overpaid 2024 provisional tax transferred to pay your 2023 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract Box 36B and Box 36E from Box 36A. Print your answer in Box 36F.  
This is your balance, which is the amount we will refund.

36F ▶ \$  ,  ,  .

The fastest and safest way to receive your refund is by direct credit to your New Zealand bank account.  
Check the bank account number is preprinted at Question 7. If your New Zealand bank account is not preprinted include it at Question 7.

## 2024 provisional tax

### 37 Is the amount in 35H more than \$5,000?

No  Go to Question 38.

Yes  You may have to pay 2024 provisional tax. Refer to the guide, then print the details below.

Print the option used (S, E or R) in Box 37A.

37A ▶

Print your 2024 provisional tax payable in Box 37B.

37B ▶ \$  ,  ,  .

### 38 Is this return for a part-year?

No  Go to Question 39.

Yes  Refer to the guide and tick the situation below that applies to you.

38A ▶  You left New Zealand permanently (for more than 325 days)

You were declared bankrupt

This return is for a deceased person to the date of their death

Your balance date changed during the year.

Print the start and end dates the return is for in the spaces provided

38B ▶ From

Day Month Year

38C ▶ to

Day Month Year

### 39 If you have ever lived in New Zealand, print the date you left New Zealand

Day Month Year

and how long you plan to be away.

## Notice of assessment and declaration See the guide for further information.

### 40 Please read and sign the following:

The information in this return is true and correct and represents my assessment for the year ended 31 March 2023 as required under the Tax Administration Act 1994.

There are penalties for not completing a tax return or for filing a false return. See the guide for further details.

Signature

/ /  
Date

Please make a copy of this return for your own records.

#### 41 What to do next

- Remember - your return is due on 7 July 2023 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2024 to avoid any penalties (if you have a tax agent see the guide for further details.). You can pay earlier if you want to. If you want to pay now, you can make a payment electronically. For more information about making payments go to [ird.govt.nz/pay](https://ird.govt.nz/pay)
- Post your return to: Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045, New Zealand.

**Privacy** - to find out what may happen to the information you provide in this form, see the guide for further details.

OFFICE USE ONLY

42 ▶

Correspondence indicator

Accounts Included? Yes

No

March 2023