

1 April 2014 to 31 March 2015

## Complete your return online

You can complete your return online at [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR3NR 2015).

You will need your document lodgement number (DLN) a 14-character number printed at the top right and bottom of your paper return.

## Need more information?

For further information about completing your return see our *Non-resident income tax return guide (IR 3NRG)* at [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR3NRG 2015) or call us on 0800 257 773 (key phrase: order the IR3NRG) to get a copy.

## Do you need to file an IR 3NR income tax return?

You must complete and send in an IR 3NR if you were a non-resident for the full year but received income from New Zealand. For example:

- interest, dividends, taxable Māori authority distributions or royalties\*
- rents
- earnings from self-employment
- directors' fees for services performed in New Zealand
- income from an estate, trust or partnership
- superannuation for past services in New Zealand (this may be exempt if a double tax agreement applies).

You'll also need to file an IR 3NR if you have losses or excess imputation credits carried forward from the previous year.

\* You probably won't have to fill in a return if your only income is from interest, dividends, or royalties, and NRWT was deducted at the correct rate.

## Part-year non-residents

If you were a non-resident for part of the year between 1 April 2014 and 31 March 2015, **you have to complete an IR 3** and make a list showing your income earned as a resident and as a non-resident. Staple this list to the top of page 3 of your IR 3 return.

If you need an IR 3 return and/or don't need to file an IR3NR please contact us.

## Personal information

This information helps us to contact you. Please make sure we have your details exactly right. You can also update your personal information in your myIR account. If any preprinted information on the front page of your return is incorrect, please update it using the spaces provided.

## Return due date

Your return is due by 7 July 2015 unless you have an extension of time to file or a non-standard balance date. If you have to fill in a return and you don't send us one, we'll charge a late filing penalty—unless you get an extension of time.

## Getting a refund?

The fastest and safest way to receive your refund is by direct credit to your New Zealand bank account. Please check the correct bank account number is preprinted at Question 7. If your bank account isn't preprinted, please include it at Question 7.

## Paying your tax

If you have tax to pay, you must pay it by 7 February 2016. If you have a tax agent and a standard balance date, you may have until 7 April 2016—if this applies to you, please contact your agent. You can pay earlier if you want to.

If you haven't received a statement from us by the last day for payment, please pay the amount you've calculated. When you receive a statement of account showing the amounts we've calculated, check them against your figures.

## Need to contact us?

Go to [www.ird.govt.nz/contact-us/](http://www.ird.govt.nz/contact-us/) for full details of phone numbers, addresses and contact options.