

Individual tax return

Accident Compensation Act 2001 • Income Tax Act 2007 • Tax Administration Act 1994

IR3 2018

1 April 2017 to 31 March 2018

_	1 April 2017 to 31 March 2018
•	You can file your return online at www.ird.govt.nz (search keyword: IR3 2018). To see if you need to complete this return use the "Work out my income tax filing options" tool online. The 2018 IR3 guide is available on our website. To view a copy go to www.ird.govt.nz (search keywords: IR3G 2018).
1	If your IRD number is not shown above, print it in Box 1.
	(8 digit numbers start in the second box 12345678)
2	If your correct name is not shown above, print it in full in Box 2. 2 Mr Mrs Miss Ms Please put first names above and surname below
3	If your correct postal address is not shown above, print the full address in Box 3. Don't print your tax agent's address here. See page 8 in the guide. Please put street address or PO Box number above and suburb, box lobby or RD and town or city below
4	If your correct street address is not shown below, print it in full in Box 4. Please put street address above and suburb, city, RD or region below
5	If your correct date of birth is not shown below, print it in Box 5. Day Month Year
6	If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6. For more information about BIC codes, go to www.businessdescription.co.nz
7	If your correct daytime phone number is not shown below, print it in Box 7. Prefix Phone number
8	If your correct bank account number is not shown below, print it in Box 8. See page 9 in the guide. Bank Branch Account number Suffix
9	Adjustments to your income - student loan and Working for Families Tax Credits customers Please check the income list on our website www.ird.govt.nz (search keywords: adjust your income) to see if you need to make any adjustments. If you have already told us your end of year adjustments, you don't need to do anything further. If you do have adjustments to make, tick Box 9A, complete an Adjust your income (IR215) form and send it in with your return. See page 9 in the guide.
10	You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See page 9 in the guide.

1

11	Did you receive family tay credit fro	m Work and Income? Don't include	e any payments from Inland Revenue. See page 11 in the guide.
''			
	No Go to Question 11A	Yes Enter the amount from	m your summary of earnings below. Total family tax credit from Work and Income
			11 \$
			, , , .
11A	Did you receive income with tax dec	ducted, as shown on your summary	of earnings? See page 11 in the guide.
	No Go to Question 12	Yes Copy the amounts fro	om your summary of earnings to the boxes below.
	Total PAYE deducted		Total gross income
	11A \$,	,	11B) \$, , , .
	ACC earners' levy		Total income not liable for ACC earners' levy
	11D \$,	, .	11C) \$, , , , , , , , , , , , , , , , , ,
	Total tax deducted		See page 13 in the guide for a list of income not liable for
	11E \$, .	ACC earners' levy (eg, NZ Super, income-tested benefits, student allowances).
12	Did you receive income from schedu	ilar navments as shown on your su	immary of earnings? See page 14 in the guide.
12	No Go to Question 13		ayment totals from your summary of earnings to Boxes 12A
	The Co to Question 15	and 12B below. Enter a	any expenses related to schedular payments in Box 12C (don't
	Total tax deducted	include at Box 26)	
	12A \$		
	,	Total gross payments	
		128 \$	
		Expenses related to schedular paymen	,
		126	
		,	, , , , , , , , , , , , , , , , , , , ,
			Net schedular payments (Subtract Box 12C from Box 12B)
			12D \$, , , .
13	Did you have any New Zealand inter	rest paid or credited to you? Include	e any interest from partnerships, look-through companies and/or
	trusts. Keep your interest statements		
	No Go to Question 14	Yes Print the totals here. S	see page 15 in the guide.
	Total RWT		Total gross interest
	13A \$		13B \$, , , ,
	If any of your interest was received fr company, trust and/or estate, please		13C
14			d you receive shares instead of dividends? Include any dividends
	from partnerships, look-through con		
	No Go to Question 15	Yes Print the totals here. S	See page 17 in the guide.
	Total dividend imputation credits		
	14 \$,	,	
	Total dividend RWT credits		Total gross dividends
	14A \$,	,	14B \$, , , , , , , , , , , , , , , , , ,
	If any of your dividends were received company, trust and/or estate, please		14C)
15			lictribution statements
15	Did you receive any taxable Māori au No Go to Question 16		
	Total Māori authority credits	res Print the totals here. 3	See page 18 in the guide. Total Māori authority distributions
	15A \$		15B \$
	,		, , , , , , , , , , , , , , , , , , ,
16	Did you receive any New Zealand es or 15, as appropriate.	tate or trust income? Exclude inter	rest, dividends and distributions shown at Questions 13, 14
	No Go to Question 17	Yes Print the totals here. S	See page 18 in the guide.
	Total tax paid by trustees	Time the totals fiele. 3	Total estate or trust income (excluding amount in Box 16C)
	16A \$		16B \$
	Y ,		Total taxable distributions from non-complying trusts
			16C) \$
			Y , , .

C At	etach your summary of earnings showing any amendments, your Working for Families Tax Credits form and any other information required, to the top of this page.
17	Did you receive any overseas income ? Staple proof of overseas tax paid and a letter detailing any overseas losses to the top of page 3.
	No Go to Question 18 Yes Print the totals here. See page 19 in the guide.
	Total overseas tax paid Total overseas income
	17A \$,
	If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, please read page 20 in the guide and tick Box 17C if applicable.
18	Did you receive any partnership income? Exclude any income/losses shown at Questions 13, 14, 15, 17, 22 or 24 as appropriate.
	No Go to Question 19 Yes Print the totals here. See page 25 in the guide.
	Total partnership tax credits Total active partnership income 18A \$ \$
19	Did you receive any look-through company (LTC) income? Exclude any income/loss shown at Questions 13, 14, 15, 17, 22 and 24.
	No Go to Question 20 Yes Print the totals here. See page 25 in the guide. Total LTC tax credits
	19A \$
	Total active LTC income - if this amount is a loss, put a minus sign in the last box.
	19B \$, , , , , , , , , , , , , , , , , ,
	Non-allowable deductions this year
	19C) \$
	Prior years' non-allowable deductions claimed this year
	19D \$, Adjusted LTC in some
	Adjusted LTC income Either add Boxes 19B and 19C or subtract Box 19D from 19B.
	Print your answer in Box 19E.
20	Tax credit and income subtotal Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A and 19A. Print the total in Box 20A. Tax credit subtotal Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B and 19E. Print the total in Box 20B. Income subtotal
	20A \$, , ,
21	Did you receive a shareholder-employee salary with no tax deducted?
	No Go to Question 22 Yes Print the totals here. See page 26 in the guide.
	Total shareholder-employee salary
	\$, , ,
	If you did not receive a shareholder-employee salary but may in the future, please tick Box 21A.
	If you qualify for WfFTC, and you are a major shareholder working full-time without pay for your close company which earns gross income, please read page 26 in the guide and tick this box if it applies to you.
22	Did you receive any rents?
	No Go to Question 23 Yes Print the totals here. See page 27 in the guide. Net rents
	22 \ \$
22	Did was wearing in a way from self-way laws and De his day in the
23	Did you receive income from self-employment ? Don't include any income from your summary of earnings here. No Go to Question 24 Yes Print the totals here. See page 27 in the guide.
	Self-employed net income
	23 \$, , , , , , , , , , , , , , , , , ,

24	Did you receive any other income ? This includes income from any taxable property sales/disposals not already included elsewhere in your return.					
	No Go to Question 25 Yes Print the totals here. See page 29 in the guide.					
		Total other net income				
		24 \$, , ,				
	Please put name of payer above , and type of income below	Residential land withholding tax (RLWT) credit				
		24A \$				
		Refer to the RLWT update on the notes page (IR3N).				
25	Total income	Total income				
	Add Boxes 20B, 21, 22, 23 and 24. Print your answer in Box 25.	25 \$, , ,				
26	Are you claiming other expenses against your income? Note : If you've othem here.	claimed expenses somewhere else in this return, do not show				
	No Go to Question 27 Yes Print the totals here.	See page 31 in the guide.				
	If you paid someone to complete your return, print that person's name					
		Total other expenses claimed				
	Please put first names above , and surname below	26 \$, , , ,				
27	Income after expenses	Income after expenses				
	Subtract Box 26 from Box 25. Print your answer in Box 27. Use this amount to work out your tax credits.	27 \$				
	<u>.</u>					
28	Are you claiming net losses brought forward?	D. and Janes and d				
	No Go to Question 29 Yes Print the net loss amo Amount brought forward	ounts in Boxes 28A and 28B. See page 32 in the guide. Amount claimed this year				
	28A) \$	28B \$				
29	Your taxable income	Taxable income				
29	Your taxable income Subtract Box 28B from Box 27. Print your answer in Box 29.	Taxable income 29 \$, , .				
	Subtract Box 28B from Box 27. Print your answer in Box 29.	29 \$, , , , , , , , , , , , , , , , , ,				
	Subtract Box 28B from Box 27. Print your answer in Box 29.	29 \$, , , , , , , , , , , , , , , , , ,				
	Subtract Box 28B from Box 27. Print your answer in Box 29. Claim a tax credit for donations on the Tax credit of	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC).				
Ta . 30	Subtract Box 28B from Box 27. Print your answer in Box 29. **Credits** Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return If your income at Question 27 is between \$24,000 and \$48,000, you make your website at www.ird.govt.nz (search keyword: IETC) and the IR3	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and				
Ta . 30	Subtract Box 28B from Box 27. Print your answer in Box 29. **Credits** Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 returning from the IR3 returning from the IR3 calculate your IETC. Subtract Box 28B from Box 27. Print your answer in Box 29. Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 returning from the IR3 returning fr	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and				
Ta . 30	Subtract Box 28B from Box 27. Print your answer in Box 29. **Credits** Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you me See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your answer in Box 29.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below.				
Ta . 30	Subtract Box 28B from Box 27. Print your answer in Box 29. **Credits** Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you me See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your answer. No. Go to Question 31	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below.				
Ta . 30	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, complete the dates you received excluded overseas income.	\$ claim form (IR526). In See page 33 in the guide. In See page 33 in the guide. In See page 33 in the guide to see if you're eligible and sassessment you must tick "Yes" below. Eived this below. End				
Ta . 30	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, complete the dates you received excluded overseas income.	\$\frac{1}{29} \sqrt{\sqrt{\gamma}}\$, \$\frac{1}{20}\$, \$\frac{1}				
Ta . 30	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, complete the dates you received excluded overseas income.	\$ claim form (IR526). In See page 33 in the guide. In See page 33 in the guide. In See page 33 in the guide to see if you're eligible and sassessment you must tick "Yes" below. Eived this below. End				
Ta . 30	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, complete the dates you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and the life of the dates you received excluded overseas income, and the life of the dates you received excluded overseas income, and the life of the dates you received excluded overseas income.	\$\frac{1}{29} \\$ \\$, \\ \text{,} \\				
Ta . 30	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	\$\frac{1}{29} \\$ \\$, \\ \text{,} \\				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year 30C 30 \$				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year 30C 30 \$				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year 30C 30 \$				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year 30C 30 \$				
Ta . 30 30A 30B	Claim a tax credit for donations on the Tax credit of Don't send in donation receipts with this IR3 return. If your income at Question 27 is between \$24,000 and \$48,000, you meet See our website at www.ird.govt.nz (search keyword: IETC) and the IR3 calculate your IETC. Are you eligible for this tax credit? To have the IETC included in your at 30A Yes No Go to Question 31 If you received excluded overseas income, complete the dates you received excluded overseas income, and you received excluded overseas income.	claim form (IR526). rn. See page 33 in the guide. nay be able to claim the independent earner tax credit (IETC). BN or pages 33 to 35 in the guide to see if you're eligible and assessment you must tick "Yes" below. End Day Month Year 30C 30 \$				

Tax calculation

32	Please use the tax calculation worksheet on the IR3N or page 38 in the guide to work out the amount of tax to pay or amount to be refunded.				'		
			able income				
	Transfer the tax on taxable income from Box 2 of the worksheet to Box 32.	Residual ir	\$,		,		
	Transfer the residual income tax from Box 12 of the worksheet to Box 32A.		\$,		
			(Tick one)	Credit		Debit	
		Tax calcula	ation result				
	Transfer the tax calculation result from Box 14 of the worksheet to Box 32B.	32B	\$,		,		
			(Tick one)	Credit		Debit	
33	Are you entitled to claim an early payment discount ? See page 42 in the guide.	33		Yes		No	
Re	funds and/or transfers						
final	e: If you or your spouse or partner (or ex-spouse or ex-partner) received any W refund or tax to pay. You'll need to confirm the details on the Working for Fan ne top of page 3 of this return.						
34	Getting a refund - how do you want it paid?						
	Copy your refund from Box 32B to Box 34.	34	\$,		,		
	Print any overpayment of 2019 provisional tax you would like refunded in Box 34A.	34A	\$,		,		
	Add Box 34 and Box 34A and print your answer in Box 34B.	34B	\$,		,		
	Do you want your refund transferred:						
	to 2019 provisional tax? Print the amount in Box 34C.	34C	\$,		,		
	to this year's student loan? Print the amount in Box 34D.	34D	\$,		,		
	to someone else's income tax account? Are you "associated"? See page 45 in the guide. Name of taxpayer receiving your refund	34E	Yes Their IRD numbe	r	No		
		34F					
	Year ended 31 March Amount	34G	\$		T		
	to someone else's 2018 student loan? Are you "associated"? See page 45 in the guide.	34H	Yes		No		
	Name of taxpayer receiving your refund		Their IRD numbe	r			
		341					
	Amount	34J	\$,		,		
	 Other - If you want your: refund transferred to another tax type, or overpaid 2019 provisional tax transferred to pay your 2018 residual staple a note to the top of the front page of this return. 	income tax	debt				
	Subtract Boxes 34C, 34D, 34G and 34J from Box 34B. Print your answer in Box 34K.	34K	\$,		,		
	The fastest and safest way to receive your refund is by direct credit to your number is preprinted at Question 8. If you bank account isn't preprinted, please include it at Question 8.	r bank acco	unt. Please chec	ck the co	orrect bar	nk account	

2019 provisional tax

	,		
35	Is the amount in Box 32A a debit of more than \$2,500?		
	No Go to Question 36 Yes You may have to pay 2019 provisional tax. See page 46 in the guide, then print the details below.		
	• Print the option used (S, E or R) in Box 35A.		
	• Print your 2019 provisional tax payment in Box 35B. \$, , , 0 0		
36	Did you at any time during the income year hold rights in a foreign company, unit trust, superannuation scheme or life insurance policy for which disclosure is required?		
	No Go to Question 37 Yes See page 48 in the guide.		
37	Is this return for a part-year? No Go to Question 38 Yes See page 48 in the guide. If "Yes", tick the situation below that applies to you.		
	You arrived in (or returned to) New Zealand and you're now a tax resident		
	You left New Zealand permanently (for more than 325 days)		
	You're a student loan borrower and you've left New Zealand for 184 days or more		
	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. To 37C to 37C Day Month Year Day Month Year Day Month Year		
Na	otice of assessment and declaration		
/ (suce of assessment and acciditation		
38	Please see page 48 in the guide, then read and sign the following: The information in this return is true and correct and represents my assessment for the year ended 31 March 2018 as required under the Tax Administration Act 1994. It is also a correct statement of my earnings for the purposes of the Accident Compensation Act 2001. Signature		
Plea	Date use make a copy of this return for your own records.		
	re are penalties for not filing a tax return or for filing a false return. See page 7 in the guide.		
39	What to do next		
	• Attach your summary of earnings and/or Working for Families Tax Credits form to your return if you've made any changes on them.		
	Print your name and IRD number on all other papers attached to your return.		
	 Send us your return by 7 July 2018, unless you have an extension of time or a non-standard balance date. Send your completed return in the envelope supplied, or to the address shown below. Keep a copy for your records. 		
	 If you have tax to pay, you need to pay it by 7 February 2019 to avoid any penalties (if you have a tax agent, see page 49 in the guide). You can pay earlier if you want to. If you want to pay now, staple your cheque to the front page of this return. 		
Priv			
	ind out what may happen to the information you provide on this form, see page 58 in the guide.		
	ident Compensation Act 2001 page 55 in the guide to understand how the information you provide on this form will be used for ACC purposes.		
	d this form to:		
Inla PO Wel	nd Revenue Box 39090 lington Mail Centre ver Hutt 5045		
	FFICE SE ONLY Operator Corresp indicator Return Al Yes No Scanner Return cat Al Yes No Scanner		
M	arch 2018		