

Individual tax return

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

INAII	
Add	ress
	IR3 2025
	1 April 2024 to 31 March 2025
•	You can complete your return in mylR. To see if you need to complete this return go to ird.govt.nz/end-of-year-tax The 2025 IR3 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides
1	If your IRD number is not shown above, print it in Box 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.
	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. 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 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 the guide for further details. Bank Branch Account number Suffix
9	Adjustments to your income - student loan and Working for Families customers Check the income list on our website ird.govt.nz/adjust-income to see if you need to make any adjustments. If you have already told us your end of year adjustments, you do not 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 the guide for further details.
10	You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See the guide for further details.

Inc	Income Note: If any total is a loss, put a minus sign in the last Box provided.		
11	Did you receive income with tax dec No Go to Question 12		y of Income? See the guide for further details. om your Summary of Income to the Boxes below.
	Total PAYE deducted	,	Total gross income 11B \$
	ACC earners' levy 11D \$ Total tax deducted	,	Total income not liable for ACC earners' levy 11C \$ See the guide for a list of income not liable for ACC
	11E) \$,	,	earners' levy (for example NZ Super, income-tested benefits and student allowances).
12	No Go to Question 13	Yes Copy the schedular pa	ummary of Income? See the guide for further details. Syment totals from your Summary of Income to Boxes 12A and 12B are related to schedular payments in Box 12C (do not include at
	12A \$,	Total gross payments 12B \$,
		Expenses related to schedular payment 12C \$,	ats (do not include expenses claimed here at Box 30)
			Net schedular payments (Subtract Box 12C from Box 12B) 12D \$, .
13	Did you have any New Zealand inter trusts. Keep your interest statements		e any interest from partnerships, look-through companies and/or
	No Go to Question 14 Total RWT	Yes Print the totals here. S	Gee the guide for further details. Total gross interest
	13A \$, If any of your interest was received fro company, trust and/or estate, tick 13		13B \$, , , , , , , , , , , , , , , , , ,
14	Did you have any New Zealand divid from partnerships, look-through com		d you receive shares instead of dividends? Include any dividends vidend statements.
	No Go to Question 15 Total dividend imputation credits	Yes Print the totals here. S	See the guide for further details.
	14 \$, Total dividend RWT credits	,	Total gross dividends
	14A \$, If any of your dividends were received company, trust and/or estate, tick 14		14B \$, , ,
15	Did you receive any taxable Māori au		distribution statements.
	No Go to Question 16	Yes Print the totals here. S	See the guide for further details.
	Total Māori authority credits 15A \$		Total Māori authority distributions
16		,	rest, dividends and distributions shown at Questions 13, 14, or 15,
10	as appropriate. No Go to Question 17		See the guide for further details.
	Total tax paid by trustees	Trine the totals here. S	Total estate or trust income (excluding amount in Box 16C)
	16A \$,	,	16B \$, Total taxable distributions from non-complying trusts
			16C \$

17	Did you receive any overseas income? Complete an Overseas income summary - IR1261 form and attach it to this return.
	No Go to Question 18 Yes Print the totals here. See the guide for further details.
	Total overseas income
	17A \$ 17B \$, , , , , , , , , , , , , , , , , ,
	If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, see 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, 23, 25, or 27 as appropriate.
	No Go to Question 19 Yes Print the totals here. See the guide for further details.
	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, 23, 25 and 27.
	No Go to Question 20 Yes Print the totals here. See the guide for further details. 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
	Prior years' non-allowable deductions claimed this year
	19D \$
	Adjusted LTC income
	Either add Boxes 19B and 19C or subtract Box 19D from 19B. Print your answer in Box 19E. \$, , ,
20	Did you receive a shareholder-employee salary with no tax deducted?
	No Go to Question 21 Yes Print the totals here. See the guide for further details.
	Total shareholder-employee salary 20 \$
	If you did not receive a shareholder-employee salary but may in the
	future, tick Box 20A. Shareholder AIM tax credit 20B \$
	If you qualify for WfF and you are a major shareholder working full-time without pay for your close company
	which earns gross income, see the guide and tick Box 20C if it applies to you.
21	Tax credit and income subtotal Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A, 19A and 20B. Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C,
	Print the total in Box 21A. 17B, 18B, 19E and 20. Print the total in Box 21B. Tax credit subtotal Income subtotal
	21A \$ 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 Net bright-line profit (excluding losses)
	22A \$ \$
	Total combined residential income. Add Boxes 22A, 22B, and 22C. Other residential income Print the total in Box 22D.
	22C \$ 22D \$
	Residential rental deductions Excess residential rental deductions brought forward
	22E \$, , , , , , , , , , , , , , , , , ,
	Residential rental deductions claimed this year Net residential income - if a loss, put a minus sign in the last box
	22G) \$, , , , , , , , , , , , , , , , , ,
	Excess residential rental deductions carried forward
	221 🕨 💲

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	Interest expense claimed
	23A \$, , , , , , , , , , , , , , , , , ,	23B \$, , ,
	Reason for interest expense claimed	
	A Māori exempt company or not a residential land comp	any New build exemption
	Certain schedule 15 exclusions or property not in NZ	Development or land business exemption
	Phasing of interest	Emergency, transitional, social or council housing
	Approved build-to-rent exclusion	
24	Did you receive any other rents ? Do not include any income already sho	wn at Question 22
		ee the guide for further details.
	· ·	Net rents
		24) \$, ,
25	Did you receive income from self-employment? Do not include any inco	ome from your Summary of Income here.
	No Go to Question 26 Yes Print the totals here. So	ee the guide for further details. Self-employed net income
		25 ¢
		, , , ,
26	Did you receive any income from taxable property sales/disposals not bright-line loss)	already included elsewhere in the return? (Do not include any
	No Go to Question 27 Yes Print details here. See t	the guide for further details.
	Residential land withholding tax (RLWT) credit	Profit/loss from sale of property - if a loss, put a minus sign in the last Box
	26A \$, ,	26B \$, , ,
27	Did you receive any government subsidy ? Do not include subsidy amous schedular payments section of your IR3 return.	nts here which have been included in the gross earnings or
		See the guide for further details.
		Total Government subsidies
		27 \$, ,
28	Did you receive any other income?	
	No Go to Question 29 Yes Print the totals here. So	ee the guide for further details. Total other net income
		28 \$
	Put name of payer above , and type of income below	
29	Total income	Total income
	Add Boxes 21B, 22H, 24, 25, 26B, 27 and 28. Print your answer in Box 29.	29 \$, ,
30	Are you claiming other expenses against your income? Note : If you've clathem here.	aimed expenses somewhere else in this return, do not show
	No Go to Question 31 Yes Print the totals here. So	ee the guide for further details.
	If you paid someone to complete your return, print that person's name in	n the panel below. Total other expenses claimed
		30 \$
	Put first names above , and surname below	, , , , , , , , , , , , , , , , , , , ,
31	Income after expenses	Income after expenses
	Subtract Box 30 from Box 29. Print your answer in Box 31. Use this amount to work out your tax credits.	31 \$, , ,
32	Are you claiming net losses brought forward ?	
		ants in Boxes 32A and 32B. See the guide for further details.
	Amount brought forward	Amount claimed this year
	32A) \$	32B \$,

33	Your taxable income	Taxable income
	Subtract Box 32B from Box 31. Print your answer in Box 33.	33
Та	X credits Claim a tax credit for donations on the Tax credit Do not send in donation receipts with this IR3 ref	
34	If your income at Question 31 is between \$24,000 and \$48,000 , you See our website at ird.govt.nz/IETC or refer to the guide to see if you're	
34A	Are you eligible for this tax credit? To have the IETC included in your	assessment you must tick "Yes" below.
	Yes No Go to Question 35	
34B	If you received excluded overseas income , complete the dates you rec Start	ceived this below. End
	34B	
	Day Month Year	Day Month Year
	Print the number of qualifying months here.	24 \ 6
	Print your tax credit here.	34 / \$
35	Do you have excess imputation credits brought forward?	
	No Go to Question 36 Yes Print the total here. S	See the guide for further details.
		33 / 3 , , , ,
Po	rtfolio Investment Entity calculation	
36	Did you receive any Portfolio Investment Entity (PIE) income?	
	No Go to Question 37 Yes Print the totals here Total PIE deductions	e. See the guide for further details. Total PIE Income/Loss
	36A \$	36B \$
	Hard Die alleried ihre der Die Late	PIE calculation outcome
	Use the PIE worksheet in the guide to work out your PIE calculation outcome. Transfer Box 5 of the worksheet to Box 36C.	36C \$, , , , , , , , , , , , , , , , , ,
Ta	x calculation	
37	Use the tax calculation worksheet in the guide to work out the amoun	nt of tax to pay or amount to be refunded. Tax on taxable income
	Transfer the tax on taxable income from Box 2 of the worksheet to Bo	ox 37. 37 \$
		Residual income tax
	Transfer the residual income tax from Box 14 of the worksheet to Box	(37A. <mark>37A) \$, ,</mark>
		(Tick one) Credit Debit Tax calculation result
	Transfer the tax calculation result from Box 16 of the worksheet to Bo	
		(Tick one) Credit Debit
38	Are you entitled to claim an early payment discount ? See the guide for further details.	or Yes No
Re	funds and/or transfers	
Note	e: If you, your partner, or ex-partner, received any Working for Families dur can check and update your Working for Families details in myIR.	ring the year, this is not your final refund or tax to pay.
39	Getting a refund - how do you want it paid?	
	Copy your refund from Box 37B to Box 39. Do you want your refund transferred:	39 \$, , .
	to 2026 provisional tax? Print the amount in Box 39A.	39A \$
	to this year's student loan? Print the amount in Box 39B.	39B \$
	to someone else's income tax account?	39C Yes No
	Are you "associated"? See the guide for further details. Name of taxpayer receiving your refund	Their IRD number
		39D

	Year ended 31 March Amount 39E \$
	to someone else's 2025 student loan? Are you "associated"? See the guide for further details. Yes No
	Name of taxpayer receiving your refund Their IRD number
	39G)
	Amount 39H \$
	Other - If you want your:
	refund transferred to another tax type, or
	 overpaid 2026 provisional tax transferred to pay your 2025 residual income tax debt staple a note to the top of the front page of this return.
	Subtract Boxes 39A, 39B, 39E and 39H from Box 39. Print your answer in Box 39I.
	fastest and safest way to receive your refund is by direct credit to your bank account. Check the correct bank account is preprinted uestion 8. If your bank account is not preprinted, include it at Question 8.
20	026 provisional tax
40	Is the amount in Box 37A a debit of more than \$5,000?
	No Go to Question 41 Yes You may have to pay 2026 provisional tax. See the guide, then print the details below.
	• Print the option used (S, E or R) in Box 40A.
	• Print your 2026 provisional tax payment in Box 40B. 40B \$
41	Did you at any time during the income year held rights in a fergion commany unit truct superconnection scheme or life incomes
41	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 42 Yes See the guide for further details.
42	Is this return for a part-year?
	No Go to Question 43 Yes Refer to 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 to 42B From
	provided. Day Month Year Day Month Year
N	otice of assessment and declaration
	Refer to the guide, then read and sign the following:
43	The information in this return is true and correct and represents my assessment for the year ended 31 March 2025 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 / /
	Date
	ke a copy of this return for your own records. There are penalties for not completing a tax return or for filing a false return. See the de for further details.
44	What to do next
	Attach your summary of income and/or Working for Families 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 to your return by 7 light 2025, unless you have an extension of times are non-standard belongs does
	 Send us your return by 7 July 2025, unless you have an extension of time or a non-standard balance date. Send your completed return 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 2026 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 payments: - electronically, through your bank - we recommend you pay electronically using the "pay tax" function provided by most
	New Zealand banks, or - by credit card online through our website.
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Privacy To find out what may happen to the information you provide on this form, see the guide for further details.
Accident Compensation Act 2001 Refer to the guide to understand how the information you provide on this form will be used for ACC purposes.
Send this form to: Inland Revenue , PO Box 39090, Wellington Mail Centre, Lower Hutt, 5045 Keep a copy for your records.
OFFICE USE ONLY 45 Correspondence indicator Accounts Included? Yes No

March 2025