



# IR3NR 2016

*1 April 2015 to 31 March 2016*

- You can file your return online at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR3NR 2016).
- The 2016 IR3NR guide is available on our website. To view a copy go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR3NRG 2016).
- Please see page 4 in the IR3NR guide to see 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        )

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 5 of the guide.

3

Please 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

Please 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

See page 5 of the guide.

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

8 No  Go to Question 9.  
Yes  See page 5 in the guide.

# Non-resident passive income

9 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 10. Yes  Print the details below. See page 7 of the guide.

**Don't include any interest subject to approved issuer levy. See page 8 in the guide.**  
**If you have income from a PIE see page 17 in the guide.**

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

Total RWT  
**9A** ▶ \$

Total gross interest (if a loss, put a minus sign in the last box)  
**9B** ▶ \$

Work out the NRWT on your total interest from the rates given on our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: NRWT rates). Print your answer in Box 9C.

**9C** ▶ \$

10 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 page 9 in the guide.**

No  Go to Question 11. Yes  Print the details below. See page 9 in the guide.

**If you have income from a PIE see page 17 in the guide.**

Name of company	Dividend withholding tax and payment for foreign dividends	Gross dividend
	\$	\$
	\$	\$
	\$	\$

Total dividend credits  
**10A** ▶ \$

Total gross dividends  
**10B** ▶ \$

Work out the NRWT on your total dividends from the rates given on our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: NRWT rates). Print your answer in Box 10C.

**10C** ▶ \$

11 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 12. Yes  Print the details below. See page 10 in the guide.

Total tax  
**11A** ▶ \$

Total gross royalties  
**11B** ▶ \$

Work out the NRWT on your total royalties from the rates given on our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: NRWT rates). Print your answer in Box 11C.

**11C** ▶ \$

## 12 Total tax credits and total NRWT

Add Boxes 9A, 10A and 11A. Print the total in Box 12A. **Copy this amount to Box 28E on page 5.**

Total tax credits  
**12A** ▶ \$

Add Boxes 9C, 10C and 11C. Print the total in Box 12C. **Copy this amount to Box 28C on page 5.**

Total NRWT  
**12C** ▶ \$

# Other income

**13** Did you receive **New Zealand income with tax deducted**? Show interest, dividends and royalties on page 2. Don't include them here.

No  Go to Question 14.

Yes  Copy the details from your *Summary of earnings (SOE)* to the boxes below. See page 11 in the guide.

Total tax deductions

**13A** ▶ \$  ,  ,  .

Total gross income

**13B** ▶ \$  ,  ,  .

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

No  Go to Question 15.

Yes  Print the details below. See page 12 in the guide.

Total Māori authority credits

**14A** ▶ \$  ,  ,  .

Total Māori authority distributions

**14B** ▶ \$  ,  ,  .

**15** Did you receive any **New Zealand partnership income**? Show interest, dividends and royalties on page 2. Don't include them here.

No  Go to Question 16.

Yes  Print the details below. See page 12 in the guide.

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 15A. Add all partnership income and print the total in Box 15B.

Total partnership tax credits

**15A** ▶ \$  ,  ,  .

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

**15B** ▶ \$  ,  ,  .

**16** Did you receive any **New Zealand estate or trust income**? Show interest, dividends and royalties on page 2. Don't include them here.

No  Go to Question 17.

Yes  Print the details below. See page 13 in the guide.

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 16A. Add all estate or trust income and print the total in Box 16B.

Total estate or trust tax credits

**16A** ▶ \$  ,  ,  .

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

**16B** ▶ \$  ,  ,  .

**17** Did you receive any **look-through company (LTC) income**? (Exclude any income/losses received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.)

No  Go to Question 18.

Yes  Print the details below. See page 14 in the guide.

Total LTC tax credits

**17A** ▶ \$  ,  .

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

**17B** ▶ \$  ,  ,  .

Non-allowable deduction this year

**17C** ▶ \$  ,  ,  .

Prior years' non-allowable deduction claimed this year

**17D** ▶ \$  ,  ,  .

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

Either add Boxes 17B and 17C or subtract Box 17D from Box 17B. Print your answer in Box 17E.

**17E** ▶ \$  ,  ,  .

# Other income

## 18 Total tax credits and subtotal of other income.

Add Boxes 13A, 14A, 15A, 16A and 17A.  
Print the total in Box 18A.

Copy this total to Box 28F on page 5.

Total tax credits

18A \$  ,  ,  .

Add Boxes 13B, 14B, 15B, 16B and 17E.  
Print the total in Box 18B.

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

18B \$  ,  ,  .

## 19 Did you receive any New Zealand rents?

No  Go to Question 20.

Yes  Print your net rents below. See page 14 in the guide.

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

19 \$  ,  ,  .

## 20 Did you receive income from self-employment in New Zealand?

No  Go to Question 21.

Yes  Print your net self-employed income below. See page 15 in the guide.

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

20 \$  ,  ,  .

## 21 Did you receive any other income, (including PIE income and income from any taxable property sales/disposals - see page 16 and 17 in the guide) from New Zealand?

No  Go to Question 22.

Yes  Print the details and total below. See page 16 in the guide.

Please put name of payer above and type of income below

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

21 \$  ,  ,  .

## 22 Total other income

Add Boxes 18B, 19, 20 and 21. Print the total in Box 22.

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

22 \$  ,  ,  .

## 23 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 24.

Yes  Print the details and total below. See page 17 in the guide.

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

Total other expenses

23 \$  ,  ,  .

## 24 Income after expenses

Subtract Box 23 from Box 22. Print your answer in Box 24.

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

24 \$  ,  ,  .

## 25 Are you claiming net losses brought forward?

No  Go to Question 26.

Yes  Print the loss amounts below. See page 18 in the guide.

Amount brought forward

25A \$  ,  ,  .  -

Amount claimed this year

25B \$  ,  ,  .  -

## 26 Your taxable income

Subtract Box 25B from Box 24. Print your answer in Box 26.

Copy this total to Box 28A.

If this amount is a loss, print 0.00 in Box 28A

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

26 \$  ,  ,  .

## Tax credits

27 Did you work in **New Zealand** at any time from 1 April 2015 to 31 March 2016?

27 ▶

No  Go to Question 28.

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  /  /

Day Month Year

to  /  /

Day Month Year

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

## Tax calculation

28 Calculate your tax here

Copy your taxable income from Box 26 to Box 28A.

To work out the tax on your other income use the "Tax on annual income calculator" on our website or page 19 in the guide. Print your answer in Box 28B.

Copy your total NRWT from Box 12C to Box 28C.

Add Box 28B and Box 28C and print your answer in Box 28D.

Copy your total tax credits from Box 12A to Box 28E.

Copy your total tax credits from Box 18A to Box 28F.

Add Boxes 28E and 28F and print the total in Box 28G.

Subtract Box 28G from Box 28D and print your answer in Box 28H.

If Box 28G is larger than Box 28D the difference is a credit.

If Box 28D is larger than Box 28G the difference is a debit.

**This is your residual income tax.**

Print any 2016 provisional tax paid in Box 28I.

If Box 28H is a credit, add **Box 28H** and Box 28I. Print your answer in Box 28J.

If Box 28H is a debit, subtract **Box 28I** from Box 28H. Print your answer in Box 28J.

If Box 28I is larger than Box 28J the difference is your refund.

28A \$  ,  ,  .

28B \$  ,  ,  .

28C \$  ,  ,  .

28D \$  ,  ,  .

28E \$  ,  ,  .

28F \$  ,  ,  .

28G \$  ,  ,  .

28H▶ \$  ,  ,  .

(Tick one)  Credit  Debit

28I \$  ,  ,  .

28J▶ \$  ,  ,  .

(Tick one)  Refund  Tax to pay

## Refunds and/or transfers

29 Getting a refund - how do you want it paid?

Copy your refund from Box 28J to Box 29A.

Print any overpayment of 2017 provisional tax you would like refunded in Box 29B.

Add Box 29A and Box 29B and print your answer in Box 29C.

**Do you want the refund transferred:**

to your 2017 provisional tax? Print the amount in Box 29D.

to someone else's income tax account?

Are you "associated"? See page 22 in the guide.

Name of taxpayer receiving your refund

Year ended 31 March

29A▶ \$  ,  ,  .

29B▶ \$  ,  ,  .

29C▶ \$  ,  ,  .

29D▶ \$  ,  ,  .

29E▶ Yes  No

Their IRD number

29F▶

Amount

29G▶ \$  ,  ,  .

If you want your:

- refund transferred to another period or tax type
  - overpaid 2017 provisional tax transferred to pay your 2016 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract Boxes 29D and 29G from Box 29C. Print your answer in Box 29H. This is your balance, which is the amount we will refund.

**29H** \$  ,  ,  .

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

## 2017 provisional tax

**30** Is the amount in 28H more than \$2,500?

- No  Go to Question 31.      Yes  You may have to pay 2017 provisional tax. See page 24 in the guide, then print the details below.

Print the option used (S, E or R) in Box 30A.

**30A**

Print your 2017 provisional tax payable in Box 30B.

**30B** \$  ,  ,  .

**31** Is this return for a part-year?

- No  Go to Question 32.      Yes  See pages 4 and 26 in the guide and tick the situation below that applies to you.

- 31A**  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

**31B** From  /  /   
Day Month Year

**31C** to  /  /   
Day Month Year

**32** 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 Please see page 27 in the guide.

**33** 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 2016 as required under the Tax Administration Act 1994.*

There are penalties for not filing a tax return or for filing a false return. See page 27 in the guide.

Signature

/ /  
Date

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

**34 What to do next**

- Remember - your return is due on 7 July 2016 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2017 to avoid any penalties (if you have a tax agent see page 27 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 or make a payment electronically.
- Post your return to: Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045, New Zealand. Keep a copy for your records.

**Privacy** - to find out what may happen to the information you provide in this form, see page 30 in the guide.

OFFICE  
USE ONLY

**35**

Operator  
code

Corresp  
indicator

Payment  
attached

Return  
cat

All Yes

No

Scanner