

IR3NR 2020

1 April 2019 to 31 March 2020

- You can file your return online at ird.govt.nz
- The 2020 IR3NR guide is available on our website. To view a copy go to ird.govt.nz/forms-guides
- 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 22 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 ird.govt.nz/nrwt and 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 22 in the guide.

Name of company	Dividend withholding tax	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 ird.govt.nz/nrwt and 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 ird.govt.nz/nrwt and 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 30E on page 5.

Total tax credits
12A ▶ \$

Add Boxes 9C, 10C and 11C. Print the total in Box 12C.
Copy this amount to Box 30C on page 5.

Total NRWT
12C ▶ \$

Other income

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

No Go to Question 14. Yes Copy the details from your **Summary of Income - SOI** 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, 21, 22 and 23.)

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)

17E ▶ \$, , .

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

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 30F 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 income or incur any expenditure from residential property?

No Go to Question 20. Yes Print the totals below. See page 14 of the guide.

Select which method you are using (tick one) Portfolio Individual Combination

Total residential income

19A ▶ \$, , .

Excess residential rental deductions brought forward

19C ▶ **Not applicable**

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

19E ▶ \$, , .

Residential rental deductions

19B ▶ \$, , .

Residential rental deductions claimed this year

19D ▶ \$, , .

Excess residential rental deductions carried forward

19F ▶ \$, , .

20 Did you receive any other New Zealand rents? Don't include any income already shown at Question 19.

No Go to Question 21. Yes Print your net rents below. See page 18 in the guide.

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

20 ▶ \$, , .

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

No Go to Question 22. Yes Print details here. See page 19 in the guide.

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

21 ▶ \$, , .

22 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 23. Yes Print your details below. See pages 20 & 21 in the guide.

Residential land withholding tax (RLWT) credit

22A ▶ \$, , .

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

22B ▶ \$, , .

23 Did you receive any other income, (including PIE income - see page 22 in the guide) from New Zealand?

No Go to Question 24. Yes Print the details and total below. See page 21 in the guide.

Please 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)

23 ▶ \$, , .

24 Total other income

Add Boxes 18B, 19E, 20, 21, 22B, and 23. Print the total in Box 24.

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

24 ▶ \$, , .

25 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 26. Yes Print the details and total below. See page 22 in the guide.

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

Total other expenses

25 ▶ \$, , .

26 Income after expenses

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

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

26 ▶ \$, , .

27 Are you claiming net losses brought forward?

No Go to Question 28. Yes Print the loss amounts below. See page 23 in the guide.

Amount brought forward

27A ▶ \$, , . -

Amount claimed this year

27B ▶ \$, , . -

28 Your taxable income

Subtract Box 27B from Box 26. Print your answer in Box 28.

Copy this total to Box 30A.

If this amount is a loss, print 0.00 in Box 30A.

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

28 ▶ \$, , .

Tax credits

29 Did you work in **New Zealand** at any time from 1 April 2019 to 31 March 2020?

29 ▶

No Go to Question 30.

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

30 Calculate your tax here

Copy your taxable income from Box 28 to Box 30A.

To work out the tax on your other income use the "Tax on annual income calculator" on our website or page 24 in the guide. Print your answer in Box 30B.

Copy your total NRWT from Box 12C to Box 30C.

Add Box 30B and Box 30C and print your answer in Box 30D.

Copy your total tax credits from Box 12A to Box 30E.

Copy your total tax credits from Box 18A to Box 30F.

Copy any residential land withholding tax credit from Box 22A to Box 30FA.

Add Boxes 30E, 30F and 30FA and print the total in Box 30G.

Subtract Box 30G from Box 30D and print your answer in Box 30H.

If Box 30G is larger than Box 30D the difference is a credit.
If Box 30D is larger than Box 30G the difference is a debit.

This is your residual income tax.

Print any 2020 provisional tax paid in Box 30I.

If Box 30H is a credit, add **Box 30H** and Box 30I. Print your answer in Box 30J.

If Box 30H is a debit, subtract **Box 30I** from Box 30H. Print your answer in Box 30J.

If Box 30I is larger than Box 30J the difference is your refund.

30A \$, , .

30B \$, , .

30C \$, , .

30D \$, , .

30E \$, , .

30F \$, , .

30FA \$, , .

30G \$, , .

30H ▶ \$, , .

(Tick one) Credit Debit

30I \$, , .

30J ▶ \$, , .

(Tick one) Refund Tax to pay

Refunds and/or transfers

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

Copy your refund from Box 30J to Box 31A.

Print any overpayment of 2021 provisional tax you would like refunded in Box 31B.

Add Box 31A and Box 31B and print your answer in Box 31C.

Do you want the refund transferred:

to your 2020 provisional tax? Print the amount in Box 31D.

to someone else's income tax account?
Are you "associated"? See page 27 in the guide.

Name of taxpayer receiving your refund

31A ▶ \$, , .

31B ▶ \$, , .

31C ▶ \$, , .

31D ▶ \$, , .

31E ▶ Yes No

Their IRD number

31F ▶

Year ended 31 March

Amount

31G ▶ \$, , .

If you want your:

- refund transferred to another period or tax type
 - overpaid 2021 provisional tax transferred to pay your 2020 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract Boxes 31D and 31G from Box 31C. Print your answer in Box 31H.
This is your balance, which is the amount we will refund.

31H \$, , .

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.

2021 provisional tax

32 Is the amount in 30H more than \$5,000?

No Go to Question 33. Yes You may have to pay 2021 provisional tax. See page 29 in the guide, then print the details below.

Print the option used (S, E or R) in Box 32A.

32A ▶

Print your 2021 provisional tax payable in Box 32B.

32B ▶ \$, , .

33 Is this return for a part-year?

No Go to Question 34. Yes See pages 4 and 31 in the guide and tick the situation below that applies to you.

- 33A** ▶ 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

33B ▶ From
Day Month Year

33C ▶ to
Day Month Year

34 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 32 in the guide.

35 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 2020 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 32 in the guide.

Signature

/ /
Date

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

36 What to do next

- Remember - your return is due on 7 July 2020 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2021 to avoid any penalties (if you have a tax agent see page 32 in the guide). 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
- 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 34 in the guide.

OFFICE USE ONLY

37 ▶

Correspondence indicator

Accounts Included? Yes

No