



Income tax return

Non-resident individual taxpayers

Income Tax Act 2007 • Tax Administration Act 1994

IR3NR 2025

- **You can complete your return in myIR**
- The 2025 IR3NR guide is available on our website. To view a copy go to **ird.govt.nz/forms-guides**
- See the IR3NR guide to check if you need to complete this return.

1 ▶

[illegible]

(8 digit numbers start in the second box

1	2	3	4	5	6	7	8
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)

2 ▶

Mr Mrs Miss Ms

Put first names **above** and surname **below**

3 ▶

Put street address or PO Box number **above** and suburb, box lobby or RD and town or city **below**

4 ▶

Put street address or PO Box number **above** and suburb, city and country **below**

5 ▶

Day Month Year

6 ▶

Country code	Prefix	Phone number
1	202	252-2700
1	202	252-2701
1	202	252-2702
1	202	252-2703
1	202	252-2704
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1	202	252-2707
1	202	252-2708
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1	202	252-2799

7 ▶

Bank	Branch	Account number	Suffix

8 ▶

9 ▶

If you don't have a TIN number go to question 10 and tick the box that applies

10 ▶

5

7

18 Did you receive any **New Zealand partnership income**? Show interest, dividends and royalties on page 2. Do not include them here.

No ☐ Go to Question 19.

Yes ☐ Print the details below. See the guide for further details.

Add all partnership tax credits and print the total in Box 18A. Add all partnership income and print the total in Box 18B.

Total partnership tax credits

18A ▶ \$, , .

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

18B ▶ \$, , .

19 Did you receive any **New Zealand estate or trust income**? Show interest, dividends and royalties on page 2. Do not include them here.

No ☐ Go to Question 20.

Yes ☐ Print the details below. See the guide for further details.

Add all estate or trust tax credits and print the total in Box 19A. Add all estate or trust income and print the total in Box 19B.

Total estate or trust tax credits

19A ▶ \$, , .

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

19B ▶ \$, , .

20 Did you receive any **look-through company (LTC) income**? (Exclude any income/losses received that you've included at Questions 12, 13, 14, 16, 17, 22, 23, 24, 25 and 28.)

No ☐ Go to Question 21.

Yes ☐ Print the details below. See the guide for further details.

Total LTC tax credits

20A ▶ \$, .

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

20B ▶ \$, , .

Non-allowable deduction this year

20C ▶ \$, , .

Prior years' non-allowable deduction claimed this year

20D ▶ \$, , .

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

Either add Boxes 20B and 20C or subtract Box 20D from Box 20B. Print your answer in Box 20E.

20E ▶ \$, , .

21 **Total tax credits and subtotal of other income.**

Add Boxes 16A, 17A, 18A, 19A and 20A. Print the total in Box 21A. **Copy this total to Box 35F on page 5.**

Total tax credits

21A ▶ \$, , .

Add Boxes 16B, 17B, 18B, 19B and 20E. Print the total in Box 21B.

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

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

22A ▶ \$, , .

Net bright-line profit (excluding losses)

22B ▶ \$, , .

Other residential income

22C ▶ \$, , .

Total combined residential income. Add Boxes 22A, 22B, and 22C. Print the total in Box 22D.

22D ▶ \$, , .

Residential rental deductions

22E ▶ \$, , .

Excess residential rental deductions brought forward

22F ▶ \$, , .

Residential rental deductions claimed this year

22G ▶ \$, , .

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

22H ▶ \$, , .

Excess residential rental deductions carried forward

22I ▶ \$, , .

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

23A ▶ \$, , .

Interest expense claimed

23B ▶ \$, , .

Reason for interest expense claimed

- 23C ▶ ☐ A Māori exempt company or not a residential land company ☐ 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 New Zealand rents? Do not include any income already shown at Question 22.

No ☐ Go to Question 25. Yes ☐ Print your net rents below. See the guide for further details.

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

24 ▶ \$, , .

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

No ☐ Go to Question 26. Yes ☐ Print details here. See the guide for further details.

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

25 ▶ \$, , .

26 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 27. Yes ☐ Print your details below. See the guide for further details.

Residential land withholding tax (RLWT) credit

26A ▶ \$, , .

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

26B ▶ \$, , .

27 Did you receive any government subsidy? Do not include subsidy amounts here which have been included in the NZ income with tax deducted section of your return.

No ☐ Go to Question 28 Yes ☐ Print the details here. See the guide for further details.

Total Government subsidies

27 ▶ \$, , .

28 Did you receive any other income, (including PIE income - see the guide for further details) from New Zealand?

No ☐ Go to Question 29. Yes ☐ Print the details and total below. See the guide for further details.

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)

28 ▶ \$, , .

29 Total other income

Add Boxes 21B, 22H, 24, 25, 26B, 27 and 28. Print the total in Box 29.

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

29 ▶ \$, , .

30 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 31. Yes ☐ Print the details and total below. See the guide for further details.

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

Total other expenses

30 ▶ \$, , .

31 Income after expenses

Subtract Box 30 from Box 29. Print your answer in Box 31.

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

31 ▶ \$, , .

32 Are you claiming net losses brought forward?

No ☐ Go to Question 33. Yes ☐ Print the loss amounts below. See the guide for further details.

Amount brought forward

32A ▶ \$, , . -

Amount claimed this year

32B ▶ \$, , . -

