

Income tax return

Non-resident individual taxpayers Income Tax Act 2007 • Tax Administration Act 1994

1 April 2024 to 31 March 2025

IR3NR 2025

•	You can complete your return in mylR 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	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 full overseas address is not shown below, print it in Box 4. 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. Day Month Year					
6	If your correct daytime phone number is not shown below, print it in Box 6. Country code Prefix Phone number					
7	If your correct New Zealand bank account number is not shown below, print it in Box 7. Bank Branch Account number Suffix					
8	Your jurisdiction of tax residency. See the guide for further details.					
9	Tax Identification Number (TIN) If you don't have a TIN number go to question 10 and tick the box that applies					
10	Jurisdiction does not issue TIN TIN not required in jurisdiction					

11	Did you receive New Zealand Superannuation? No Yes	Go to Question 12. See the guide for further details.
N	lon-resident passive income	
12	Did you have any New Zealand interest paid or credited to you? Keep your interest statements or certificates.	Include any interest from partnerships and trusts.
	No Go to Question 13. Yes Print t	he details below. See the guide for further details.
	Do not include any interest subject to approved issuer levy. See If you have income from a PIE see the guide for further details.	the guide for further details.
	Total RWT	Total gross interest (if a loss, put a minus sign in the last box)
	12A > \$, , , .	128 \$, , ,
	Work out the NRWT on your total interest from the rates given o our website ird.govt.nz/nrwt and print your answer in Box 12C.	n 12C \$, , , .
13	Did you have any New Zealand dividends paid or credited to you Keep your dividend statements. Do not include fully imputed of interest - see the guide for further details.	
	No Go to Question 14. Yes Print	the details below. See the guide for further details.
	If you have income from a PIE see the guide for further details.	
	Total dividend credits	Total gross dividends
	Work out the NRWT on your total dividends from the rates on	138 5 , , ,
	our website ird.govt.nz/nrwt and print your answer in Box 13C.	13C \$, , , , .
14	Did you have any New Zealand royalties paid or credited to you? Keep your royalty statements .	Include any royalties from partnerships and trusts.
	No Go to Question 15. Yes Print	the details below. See the guide for further details.
	Total tax	Total gross royalties
	14A > \$, , , , , , , , , , , , , , , , , ,	148 \$, , , , , , , , , , , , , , , , , ,
	Work out the NRWT on your total royalties from the rates on our website ird.govt.nz/nrwt and print your answer in Box 14C.	14C \$,
15	Total tax credits and total NRWT	Total tax credits
	Add Boxes 12A, 13A, and 14A. Print the total in Box 15A.	15A \$
	Copy this amount to Box 35E on page 5.	Total NRWT
	Add Boxes 12C, 13C, and 14C. Print the total in Box 15C. Copy this amount to Box 35C on page 5.	15C \$, .
0	Other income	
	Did you receive New Zealand income with tax deducted? Show in	terest, dividends and royalties above. Do not include them here
		the details from your Summary of Income to the boxes below.
	See t	he guide for further details.
	Total tax deductions 16A \$	Total gross income 16B \$
	, , , , ,	
17		
		the details below. See the guide for further details.
	Total Māori authority credits 17A \$, , , . ,	Total Māori authority distributions 17B \$, ,

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 Total partnership income (if a loss, put a minus sign in the last box) 18A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$				
19	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 income (if a loss, put a minus sign in the last box) 19A \$, , , , , , , , , , , , , , , , , ,				
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				
	Prior years' non-allowable deduction claimed this year				
	20D \$, , , , , , , , , , , , , , , , , , ,				
	Either add Boxes 20B and 20C or subtract Box 20D from Box 20B. Print your answer in Box 20E. Adjusted LTC income (if a loss, put a minus sign in the last box)				
21					
	Add Boxes 16A, 17A, 18A, 19A and 20A. Print the total in Box 21A. Copy this total to Box 35F on page 5. Add Boxes 16B, 17B, 18B, 19B and 20E. Print the total in Box 21B.				
	Total tax credits Other income (subtotal, if a loss, put a minus sign in the last box) 21A \$				
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. 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 \$ 22H \$				
	Excess residential rental deductions carried forward 221 \$				
	221 🗸 🐧				

23. Did you incur any interest from residential property?								
	No Go to Question 24. Yes	Print the totals be	low. See tl	he guide f	or further o	letails.		
	Total interest on residential property Interest ex	pense claimed						
	23A \$		23B	\$				
	Reason for interest expense claimed				·	·		
	A Māori exempt company or not a	residential land comp	anv	New buil	d exemption	on		
	Certain schedule 15 exclusions or		,	Development or land business exemption				
		property flot in 142					or council h	oucina
	Phasing of interest			Emergen	cy, transitic	niai, sociai	or council in	ousing
	Approved build-to-rent exclusion							
24	Did you receive any other New Zealand rents?	¬		•	-			
	No Go to Question 25. Yes	Print your net rent		•				
			Net rents (ii	f a loss, put a	ı minus sign ir	the last box)	
			24	Ф	,	,	•	
25	Did you receive income from self-employment	in New Zealand?						
	No Go to Question 26. Yes	Print details here.	See the gu	iide for fu	rther detail	S.		
					ne (if a loss, p	ut a minus si	gn in the last bo	x)
			25	\$,	,		
26	Did you receive any income from taxable prop	erty sales/disposals :	not alread	y included	d elsewhere	in the ret	urn? (Do not	
	include any bright-line loss)	.						
	No Go to Question 27. Yes	Print your details l		•				la se la sur
	Residential land withholding tax (RLWT) credit 26A \$			rom sale of p	property - If a	ioss, put a mi	nus sign in the l	ast box
	, , ,				,	,	•	
27	Did you receive any government subsidy ? Do r with tax deducted section of your return.	ot include subsidy an	nounts he	re which l	nave been i	ncluded in	the NZ inco	me
	No Go to Question 28 Yes	Print the details he	ere See th	e guide fo	r further d	etails		
	To Go to Question 25	Time the details in		nment subsi		ctuns.		
			27	\$				
28	Did you receive any other income , (including P	IF income - see the gu	uide for fu	rther deta	ils) from N	, ow Zealan	d2	
20	No Go to Question 29. Yes	_						
	Go to Question 25.	Time the details at	ia totai bi	ciow. see i	ine guide it	or rarener c	ictans.	
	Put name of payer above and type of income below		Any other is	acomo (if a l	oss, put a min	us sign in the	last boy)	
	rut name of payer above and type of income below			\$	oss, put a min	us sign in the	last DOX)	
	Name of payer		20 /	Ψ	,	,	•	
29	Total other income		Total other	income (if a	loss, put a mi	nus sign in th	a last boy)	
29	Add Boxes 21B, 22H, 24, 25, 26B, 27 and 28. Prir	at the total in Roy 20		\$	1033, put a 1111	ilus sigil ili ci	c last box)	
	Add boxes 210, 2211, 24, 23, 200, 27 and 20. Fill	it the total in box 29.	23	P	,	,	•	
30	Are you claiming other expenses against your i	ncome? Note: If you'v	e claimed	expenses	somewher	e else in th	e return, do	not
	show them here.							
	No Go to Question 31. Yes	Print the details ar	nd total b	elow. See 1	the guide fo	or further o	details.	
	If you paid someone to complete your return, print that pe panel below.	rson's name in the	Total other	expenses				
			30	\$				
					,	,		
31	Income after expenses				if a loss, put a	minus sign ir	the last box)	
	Subtract Box 30 from Box 29. Print your answer	in Box 31.	31	\$,	,		
32	Are you claiming net losses brought forward?							
	No Go to Question 33. Yes	Print the loss amo	unts belov	w. See the	guide for f	urther det	ails.	
	Amount brought forward	_		imed this ye	•			
	32A > \$	-		\$				-
					,	,		

33	Your taxable income Subtract Box 32B from Box 31. Print your answer in Box 33. Copy this total to Box 34A. If this amount is a loss, print 0.00 in Box 34A.	Taxable income (if a loss, put a minus sign in the last box) \$, ,						
To	Tax calculation							
34	Calculate your tax here							
	Copy your taxable income from Box 33 to 34A.	34A \$						
	To work out the tax on your other income use the "Tax on annual income calculator" on our website or refer to the guide. Print your answer in Box 34B.	34B \$, , ,						
	Copy your total NRWT from Box 15C to Box 34C.	34C \$, , , .						
	Add Box 34B and Box 34C and print your answer in Box 34D.	34D \$, , , , , , , , , , , , , , , , , ,						
	Copy your total tax credits from Box 15A to Box 34E.	34E \$, , ,						
	Copy your total tax credits from Box 21A to Box 34F.	34F \$, , , .						
	Copy any residential land withholding tax credit from Box 26A to Box 34FA.	34FA \$, , , .						
	Add Boxes 34E, 34F, 34FA and print the total in Box 34G.	34G \$, , , .						
	Subtract Box 34G from Box 34D and print your answer in Box 34H.	34H▶ \$, ,						
	If Box 34G is larger than Box 34D the difference is a credit. If Box 34D is larger than Box 34G the difference is a debit. This is your residual income tax.	(Tick one) Credit Debit						
	Print any 2025 provisional tax paid in Box 34l.	341 \$, ,						
	If Box 34H is a credit, add Box 34H and Box 34I. Print your answer in Box 34J. If Box 34H is a debit, subtract Box 34I from Box 34H. Print your answer in Box 34J.	34J \$, , , ,						
	If Box 34I is larger than Box 34J the difference is your refund.	(Tick one) Refund Tax to pay						
R	efunds and/or transfers							
35	Getting a refund - how do you want it paid?							
	Copy your refund from Box 34J to Box 35A.	35A \$						
	Do you want the refund transferred:							
	to your 2026 provisional tax? Print the amount in Box 35B.	35B > \$						
	to someone else's income tax account? Are you "associated"? See the guide for further details.	35C Yes No						
	Name of taxpayer receiving your refund	Their IRD number						
		35D						
	Year ended 31 March Amour	35E \$, , .						
	 If you want your: refund transferred to another period or tax type 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 Box 35B and Box 35E from Box 35A. Print your answer in Box This is your balance, which is the amount we will refund.	35F. 35F \$, , .						
	The fastest and safest way to receive your refund is by direct credit to Check the bank account number is preprinted at Question 7. If your Question 7.							

2026 provisional tax				
36 Is the amount in 34H more than \$5,000? No Go to Question 37. Yes You may have to pay 2026 provisional tax. Refer to the guide, then print to details below. Print the option used (S, E or R) in Box 36A.	ne			
Print your 2026 provisional tax payable in Box 36B.				
37 Is this return for a part-year?				
No Go to Question 38. Yes Refer to the guide and tick the situation below that applies to you.				
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. From to				
Print the start and end dates the return is for in the spaces provided Day Month Year Day Month Year				
38 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 See the guide for further information.				
39 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 2025 as required under the Tax Administration Act 1994.				
There are penalties for not completing a tax return or for filing a false return. See the guide for further details. Signature / / / Date				
Please make a copy of this return for your own records.				
40 What to do next				
 Remember - your return is due on 7 July 2025 unless you have an extension of time. Remember - 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 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. 				
Privacy - to find out what may happen to the information you provide in this form, see the guide for further details.				
OFFICE USE ONLY 42 Correspondence indicator Accounts Included? Yes No				
March 2025				