



1 April 2025 to 31 March 2026

IR3NR 2026

- You can complete your return in myIR
- The 2026 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.

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.

3 ▶

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 ▶

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

8 Your jurisdiction of tax residency. See the guide for further details.

8 ▶

9 Tax Identification Number (TIN)

9 ▶

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

10 Jurisdiction does not issue TIN

10 ▶

TIN not required in jurisdiction

- 11 Did you receive **New Zealand Superannuation**? 11 ▶ No Go to Question 12.
 Yes See the guide for further details.

Non-resident passive income

- 12 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 13. Yes Print the details below. See the guide for further details.

Do not include any interest subject to approved issuer levy. See the guide for further details.
If you have income from a PIE see the guide for further details.

Total RWT

12A ▶ \$, , .

Total gross interest (if a loss, put a minus sign in the last box)

12B ▶ \$, , .

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 12C.

12C ▶ \$, , .

- 13 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 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

13A ▶ \$, , .

Total gross dividends

13B ▶ \$, , .

Work out the NRWT on your total dividends from the rates on 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? Include any royalties from partnerships and trusts. **Keep your royalty statements.**

No Go to Question 15. Yes Print the details below. See the guide for further details.

Total tax

14A ▶ \$, , .

Total gross royalties

14B ▶ \$, , .

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

Add Boxes 12A, 13A, and 14A. Print the total in Box 15A.
Copy this amount to Box 34G on page 5.

Total tax credits

15A ▶ \$, , .

Add Boxes 12C, 13C, and 14C. Print the total in Box 15C.
Copy this amount to Box 34E on page 5.

Total NRWT

15C ▶ \$, , .

Other income

- 16 Did you receive **New Zealand income with tax deducted**? Show interest, dividends and royalties above. Do not include them here.

No Go to Question 17. Yes Copy the details from your Summary of Income to the boxes below. See the guide for further details.

Total tax deductions

16A ▶ \$, , .

Total gross income

16B ▶ \$, , .

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

No Go to Question 18. Yes Print 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

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 and 27.)

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 34H 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 receive any other **New Zealand rents**? Do not include any income already shown at Question 22.

No Go to Question 24. 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)

23 ▶ \$, , .

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

No Go to Question 25. 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)

24 ▶ \$, , .

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

Residential land withholding tax (RLWT) credit

25A ▶ \$, , .

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

25B ▶ \$, , .

26 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 27 Yes Print the details here. See the guide for further details.

Total Government subsidies

26 ▶ \$, , .

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

No Go to Question 28. 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)

27 ▶ \$, , .

28 **Total other income**

Add Boxes 21B, 22H, 23, 24, 25B, 26 and 27. Print the total in Box 28.

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

28 ▶ \$, , .

29 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 30. 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

29 ▶ \$, , .

30 **Income after expenses**

Subtract Box 29 from Box 28. Print your answer in Box 30.

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

30 ▶ \$, , .

31 Are you claiming **net losses brought forward**?

No Go to Question 32. Yes Print the loss amounts below. See the guide for further details.

Amount brought forward

31A ▶ \$, , . -

Amount claimed this year

31B ▶ \$, , . -

32 **Your taxable income**

Subtract Box 31B from Box 30. Print your answer in Box 32.

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)

32 ▶ \$, , .

33 Do you have **excess imputation credits brought forward**?

No Go to Question 34. Yes Print the total below. See the guide for further details.

Amount brought forward

33 ▶ \$, , .

Tax calculation

34 Calculate your tax here

Copy your taxable income from Box 32 to 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.

Copy your excess imputation credits brought forward from Box 33 of your return to Box 34C.

Subtract Box 34C from Box 34B. Print the answer in Box 34D. If Box 34C is larger than Box 34B print '0.00', then read excess imputation credit carried forward on page 30 of your guide.

Copy your NRWT from Box 15C to Box 34E.

Add Box 34D and Box 34E and print your answer in Box 34F.

Copy your total tax credits from Box 15A to Box 34G.

Copy your total tax credits from Box 21A to Box 34H.

Copy any residential land withholding tax credit from Box 26A to Box 34I.

Add boxes 34G, 34H and 34I and print the total at Box 34J.

Subtract Box 34J from Box 34F, print your answer in Box 34K, if Box 34J is larger than Box 34F, the result is a credit. If Box 34F is larger than Box 34J, the result is a debit.

Box 34K is your residual income tax.

Print any 2026 provisional tax paid in Box 34L.

If Box 34K is a credit, add Box 34K to Box 34L, print your answer in Box 34M.

If Box 34K is a debit, subtract Box 34K from Box 34L, print your answer in Box 34M.

34A \$

34B \$

34C \$

34D \$

34E \$

34F \$

34G \$

34H \$

34I \$

34J \$

34K \$

34L \$

34M \$

Refunds and/or transfers

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

Copy your refund from Box 34M to Box 35A.

Do you want the refund transferred:

to your 2027 provisional tax? Print the amount in Box 35B.

to someone else's income tax account?
Are you "associated"? See the guide for further details.

Name of taxpayer receiving your refund

35A \$

35B \$

35C Yes No

Their IRD number

35D

Year ended 31 March

Amount

35E \$

If you want your:

- refund transferred to another period or tax type
 - overpaid 2027 provisional tax transferred to pay your 2026 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 35F. This is your balance, which is the amount we will refund.

35F \$

The fastest and safest way to receive your refund is by direct credit to your New Zealand bank account. Check the bank account number is preprinted at Question 7. If your New Zealand bank account is not preprinted include it at Question 7.

2027 provisional tax

36 Is the amount in 34H more than \$5,000?

No

Go to Question 37.

Yes

You may have to pay 2027 provisional tax. Refer to the guide, then print the details below.

Print the option used (S, E or R) in Box 36A.

36A ▶

Print your 2027 provisional tax payable in Box 36B.

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.

37A ▶

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

37B ▶

From

Day Month Year

37C ▶

to

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 2026 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 2026 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2027 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

41 ▶

Correspondence indicator

Accounts Included? Yes

No

March 2026