

1 April 2016 to 31 March 2017

## Complete your return online

You can complete your return online at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR3NR 2017).

You will need your document lodgement number (DLN). This is a 14-character number printed at the top right and bottom of your paper return.

## Have you received any income from the sale/disposal of property?

You'll need to show any income from taxable property sales at Box 24 of your return, if you haven't included it elsewhere in your return. You may also need to complete a *Property sale information (IR833)* form if you haven't already done so.

Under the bright-line test for the sale/disposal of property, if you sold/disposed of a residential property, which you acquired on or after 1 October 2015, before the end of the income year, you'll need to account for any gain.

## Residential land withholding tax (RLWT) credit

If you are an "offshore RLWT person" and have sold or transferred residential property located in New Zealand, RLWT may have been deducted from the sale price. Enter the amount of any RLWT deducted from the sale price, less any RLWT paid back to you and/or transferred to outstanding amounts during the income year. If there was more than one amount deducted, show the combined amount. Print the total in Box 21A.

Show the name of your withholder(s) in the "name of payer" box.

## Need more information?

For further information about completing your return see our *Non-resident income tax return guide (IR3NRG)* at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR3NRG 2017) or call us on 0800 257 773 or 64 4 978 0767 from overseas (key phrase: order the IR3NRG) to get a copy.

## Do you need to file an IR3NR income tax return?

You must complete and send in an IR3NR if you were a non-resident for the full year but received income from New Zealand. For example:

- interest, dividends, taxable Māori authority distributions or royalties\*
- rents
- earnings from self-employment
- directors' fees for services performed in New Zealand
- income from an estate, trust or partnership
- superannuation for past services in New Zealand (this may be exempt if a double tax agreement applies).

You'll also need to file an IR3NR if you have losses or excess imputation credits carried forward from the previous year.

\* You probably won't have to fill in a return if your only income is from interest, dividends, or royalties, and NRWT was deducted at the correct rate.

## Part-year non-residents

If you were a non-resident for part of the year between 1 April 2016 and 31 March 2017, **you have to complete an IR3** and make a list showing your income earned as a resident and as a non-resident. Staple this list to the top of page 3 of your IR3 return.

If you need an IR3 return and/or don't need to file an IR3NR please contact us.

## Personal information

This information helps us to contact you. Please make sure we have your details exactly right. You can also update your personal information in your myIR account. If any preprinted information on the front page of your return is incorrect, please update it using the spaces provided.

## Return due date

Your return is due by 7 July 2017 unless you have an extension of time to file or a non-standard balance date. If you have to fill in a return and you don't send us one, we'll charge a late filing penalty - unless you get an extension of time.

## Getting a refund?

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

## Paying your tax

If you have tax to pay, you must pay it by 7 February 2018. If you have a tax agent and a standard balance date, you may have until 7 April 2018 - if this applies to you, please contact your agent. You can pay earlier if you want to.

If you haven't received a statement from us by the last day for payment, please pay the amount you've calculated. When you receive a statement of account showing the amounts we've calculated, check them against your figures.

## Need to contact us?

Go to [www.ird.govt.nz/contact-us/](http://www.ird.govt.nz/contact-us/) for full details of phone numbers, addresses and contact options.