

Completing an individual income tax assessment in myIR

This fact sheet explains how to complete an individual income tax assessment in myIR. It covers how to navigate through your return, save and resume a draft, and build your return.

You can use this fact sheet to help you with the following in myIR:

- complete an **Individual tax return – IR3**
- complete a **Non-resident individual tax return – IR3NR**
- respond to a request for more information for an automatically issued income tax assessment
- change the details in an income tax return or assessment.



Before you start you will need:

- what income you have received during the year
- how much tax you have paid on your income
- expenses to be claimed.

Your reportable income will prepopulate in myIR by the end of May. We recommend you wait until June to complete your return if you receive any of the following types of reportable income:

- salary and wages
- benefits
- taxable pensions
- taxable allowances
- interest
- dividends
- portfolio investment entity (PIE) income (for example KiwiSaver).


Navigation

Use the **Previous** and **Next** buttons ( and  on some devices) to move through the return.

As you go through your return, the breadcrumb trail at the top of the page will show you what stage you are up to. You can click on an earlier stage if you need to go back to it.



Saving a draft

You can save a draft of your return at any time by clicking the **Save Draft** button ( on some devices) at the bottom of the page. To continue with a draft you have saved previously, go to **I want to**, select **Search submissions, Income tax return**, then **Continue editing**. If you are unable to make changes to your draft, make sure you have selected **Continue editing**.

Were you a non-resident of New Zealand for tax purposes?

This question is not related to your immigration status. If you were away from New Zealand for more than 325 days in any 12-month period and do not have a permanent place of abode in New Zealand, you may be a non-resident of New Zealand for tax purposes. Go to ird.govt.nz/international-tax/individuals/tax-residency-status-for-individuals to find out your status.

Select **No** if you were a New Zealand tax resident at any time during the tax year.

Select **Yes** if you were a non-resident taxpayer for the whole tax year.

Build your return

Tick the boxes for the income types that you have received. When you tick a box, that question will become available later in the return. You can use our **Individual income tax return guide – IR3G** to help determine which boxes you need to tick.

If a box is already ticked, it is because we have a record of you receiving that type of income. If a box is ticked but you did not receive that type of income this year, leave the box ticked and enter \$0.00 when asked for the amount later in the return. If you are no longer receiving this type of income, you can update your income sources in myIR so that it is not ticked in future returns. Go to **Income Tax**, select **More...**, then **My income sources** once you have submitted your return.

If none of the boxes apply to you, tick the last box **This is a nil return**.

Business industry classification (BIC) code

We may ask for your BIC code as we're required to supply the Accident Compensation Corporation (ACC) with a code for your business or trading activity, for levy classification and calculation.

If your BIC code is not showing or is different from the one showing, enter the correct code.

To work out your main business or trading activity and its code, go to **businessdescription.co.nz**

If you are not in business, you can leave this field empty. If a BIC code is showing, you can remove it.

Secondary forms

Tick the box for any secondary forms you will include with your return.

The **Rental income – IR3R** will show at the start of the return. Amounts from the **IR3R** will pre-populate into the relevant fields in the income section of the return based on what you have selected. It is your responsibility to make sure the amounts are correct.

Other secondary forms will show later in the return, after you have entered your income and deductions. The amounts you enter do not pre-populate into the return, so make sure that you also tick the relevant income types on the **Build your return** page and manually enter the amounts when asked.

If you have no secondary forms to submit, tick the last box **No secondary forms to submit**.

Specific situation

Tick the box for any specific situations that apply. If none of the specific situations apply, tick the last box **No specific situations apply**.

You're filing a part year return

Tick this box if any of the listed situations apply to you. You will be asked for further details later in the return.

If you were a New Zealand tax resident for the full year but only worked part of the year, you do not need to tick this box.

You're entitled to an early payment discount

An early payment discount is available if you receive self-employed or partnership income and make voluntary payments of income tax either in your first year of business or the year before you start paying provisional tax. You must meet certain criteria to qualify.

For more information about early payment discount go to **ird.govt.nz/early-payment-discount**

This return will include attachments

Tick this box if you have additional information you want to attach to your return, for example financial statements or correspondence. You will be asked to attach the files later in the return.

Disclosures

Tick the box for any disclosures you will include with your return.

The **Bright-line property sale information – IR833** will show at the start of the return. The net profit from your **IR833** will pre-populate into the **Net bright-line profit** field in the **Income and expenses from residential property** section of your return. It is your responsibility to make sure this is correct. If multiple **IR833** forms are attached, review and update each form before clicking **Next**.

The **CFC/FIF disclosure** will show later in the return, after you have entered your income and deductions. The amounts you enter do not pre-populate into the return, so make sure that you also tick the relevant income types on the **Build your return** page and manually enter the amounts when asked.

You can use our **Individual income tax return guide – IR3G** to help determine if you need to include a **CFC/FIF disclosure** or an **IR833**. If you have no disclosures to make, tick the last box **You have no disclosure to make**.

IR3G

For more information about completing your return, see our **Individual income tax return guide – IR3G**. This guide is based on completing a paper return, but the information is still relevant for completing a return in myIR.

If you are a non-resident of New Zealand for tax purposes, use our **Non-resident income tax return guide – IR3NRG** instead.

You can get copies of our forms and guides at **ird.govt.nz/forms-guides**