



IR3NR 2021

1 April 2020 to 31 March 2021

- You can complete your return in myIR
- The 2021 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)

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

See the guide for further details.

8 Did you receive **New Zealand Superannuation**?

8 ▶ No Go to Question 9.

Yes See the guide for further details.

Non-resident passive income

9 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 10. 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.

| Name of payer | RWT | Gross interest |
|---------------|-----|----------------|
| | \$ | \$ |
| | \$ | \$ |
| | \$ | \$ |

Total RWT

9A ▶ \$

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

9B ▶ \$

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 9C.

9C ▶ \$

10 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 11. Yes Print the details below. See the guide for further details.

If you have income from a PIE see the guide for further details.

| Name of company | Dividend withholding tax | Gross dividend |
|-----------------|--------------------------|----------------|
| | \$ | \$ |
| | \$ | \$ |
| | \$ | \$ |

Total dividend credits

10A ▶ \$

Total gross dividends

10B ▶ \$

Work out the NRWT on your total dividends from the rates on our website ird.govt.nz/nrwt and print your answer in Box 10C.

10C ▶ \$

11 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 12. Yes Print the details below. See the guide for further details.

Total tax

11A ▶ \$

Total gross royalties

11B ▶ \$

Work out the NRWT on your total royalties from the rates on our website ird.govt.nz/nrwt and print your answer in Box 11C.

11C ▶ \$

12 Total tax credits and total NRWT

Add Boxes 9A, 10A and 11A. Print the total in Box 12A.
Copy this amount to Box 32E on page 5.

Total tax credits

12A ▶ \$

Add Boxes 9C, 10C and 11C. Print the total in Box 12C.
Copy this amount to Box 32C on page 5.

Total NRWT

12C ▶ \$

Other income

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

No Go to Question 14. Yes Copy the details from your Summary of Income to the boxes below. See the guide for further details.

Total tax deductions

13A ▶ \$

Total gross income

13B ▶ \$

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

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

Total Māori authority credits

14A ▶ \$, , .

Total Māori authority distributions

14B ▶ \$, , .

15 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 16. Yes Print the details below. See the guide for further details.

Name of partnership

IRD number

Type of income

Partnership tax credits

\$, .

Partnership income

\$, .

Name of partnership

IRD number

Type of income

Partnership tax credits

\$, .

Partnership income

\$, .

Add all partnership tax credits and print the total in Box 15A. Add all partnership income and print the total in Box 15B.

Total partnership tax credits

15A ▶ \$, , .

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

15B ▶ \$, , .

16 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 17. Yes Print the details below. See the guide for further details.

Name of estate or trust

IRD number

Type of income

Estate or trust tax credits

\$, .

Estate or trust income

\$, .

Name of estate or trust

IRD number

Type of income

Estate or trust tax credits

\$, .

Estate or trust income

\$, .

Add all estate or trust tax credits and print the total in Box 16A. Add all estate or trust income and print the total in Box 16B.

Total estate or trust tax credits

16A ▶ \$, , .

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

16B ▶ \$, , .

17 Did you receive any look-through company (LTC) income? (Exclude any income/losses received that you've included at Questions 9, 10, 11, 13, 14, 19, 20, 21, 22 and 24.)

No Go to Question 18. Yes Print the details below. See the guide for further details.

Total LTC tax credits

17A ▶ \$, .

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

17B ▶ \$, , .

Non-allowable deduction this year

17C ▶ \$, , .

Prior years' non-allowable deduction claimed this year

17D ▶ \$, , .

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

17E ▶ \$, , .

Either add Boxes 17B and 17C or subtract Box 17D from Box 17B. Print your answer in Box 17E.

18 Total tax credits and subtotal of other income.

Add Boxes 13A, 14A, 15A, 16A and 17A. Print the total in Box 18A. **Copy this total to Box 32F on page 5.**

Total tax credits

18A ▶ \$, , .

Add Boxes 13B, 14B, 15B, 16B, and 17E. Print the total in Box 18B.

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

18B ▶ \$, , .

19 Did you receive any income or incur any expenditure from residential property?

No Go to Question 20. Yes Print the totals below. See the guide for further details.

Select which method you are using (tick one) Portfolio Individual Combination

Total residential income

19A ▶ \$, , .

Residential rental deductions

19B ▶ \$, , .

Excess residential rental deductions brought forward

19C ▶ \$, , .

Residential rental deductions claimed this year

19D ▶ \$, , .

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

19E ▶ \$, , .

Excess residential rental deductions carried forward

19F ▶ \$, , .

20 Did you receive any other New Zealand rents? Do not include any income already shown at Question 19.

No Go to Question 21. 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)

20 ▶ \$, , .

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

No Go to Question 22. 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)

21 ▶ \$, , .

22 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 23. Yes Print your details below. See the guide for further details.

Residential land withholding tax (RLWT) credit

22A ▶ \$, , .

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

22B ▶ \$, , .

23 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 24 Yes Print the details here. See the guide for further details.

Total government subsidy

23 ▶ \$, , .

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

No Go to Question 25. 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)

24 ▶ \$, , .

25 Total other income

Add Boxes 18B, 19E, 20, 21, 22B, 23 and 24. Print the total in Box 25.

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

25 ▶ \$, , .

26 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 27. 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

26 ▶ \$, , .

27 Income after expenses

Subtract Box 26 from Box 25. Print your answer in Box 27.

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

27 ▶ \$, , .

28 Are you claiming net losses brought forward?

No Go to Question 29. Yes Print the loss amounts below. See the guide for further details.

Amount brought forward

28A ▶ \$, , . -

Amount claimed this year

28B ▶ \$, , . -

29 Your taxable income

Subtract Box 28B from Box 27. Print your answer in Box 29.
Copy this total to Box 32A.
If this amount is a loss, print 0.00 in Box 32A.

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

29 ▶ \$, , .

30 Are you carrying a loss back?

No Go to Question 31. Yes Print the loss carry back in Box 30. See the guide for further details.

Amount of loss carry back

30 ▶ \$, , . -

Tax credits

31 Did you work in New Zealand at any time from 1 April 2020 to 31 March 2021?

31 ▶ No Go to Question 32. Yes You may be entitled to a tax credit. Please answer the questions below so we can work out the amount of your tax credit.

Print the amount of income earned.

\$, .

Print the number of weeks and days you worked in New Zealand to earn this income.

weeks days

Print the dates you arrived in and left New Zealand below.

Period from Day Month Year to Day Month Year

We will work out any tax credits you are entitled to and show them on your notice of assessment.

Tax calculation

32 Calculate your tax here

Copy your taxable income from Box 29 to Box 32A.

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 32B.

Copy your total NRWT from Box 12C to Box 32C.

Add Box 32B and Box 32C and print your answer in Box 32D.

Copy your total tax credits from Box 12A to Box 32E.

Copy your total tax credits from Box 18A to Box 32F.

Copy any residential land withholding tax credit from Box 22A to Box 32FA.

Add Boxes 32E, 32F and 32FA and print the total in Box 32G.

Subtract Box 32G from Box 32D and print your answer in Box 32H.

If Box 32G is larger than Box 32D the difference is a credit.
If Box 32D is larger than Box 32G the difference is a debit.

This is your residual income tax.

Print any 2021 provisional tax paid in Box 32I.

If Box 32H is a credit, add **Box 32H** and Box 32I. Print your answer in Box 32J.

If Box 32H is a debit, subtract **Box 32I** from Box 32H. Print your answer in Box 32J.

If Box 32I is larger than Box 32J the difference is your refund.

32A \$, , .

32B \$, , .

32C \$, , .

32D \$, , .

32E \$, , .

32F \$, , .

32FA \$, , .

32G \$, , .

32H ▶ \$, , .
(Tick one) Credit Debit

32I \$, , .

32J ▶ \$, , .
(Tick one) Refund Tax to pay

Refunds and/or transfers

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

Copy your refund from Box 32J to Box 33A.

Do you want the refund transferred:

to your 2022 provisional tax? Print the amount in Box 33B.

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

33A ▶ \$, , .

33B ▶ \$, , .

33C ▶ Yes No

Name of taxpayer receiving your refund

Their IRD number

33D ▶

Year ended 31 March

Amount 33E ▶ \$

If you want your:

- refund transferred to another period or tax type
 - overpaid 2022 provisional tax transferred to pay your 2021 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract 33B and 33E from Box 33A. Print your answer in Box 33F.
This is your balance, which is the amount we will refund.

33F \$

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.

2022 provisional tax

34 Is the amount in 32H more than \$5,000?

No Go to Question 35. Yes You may have to pay 2022 provisional tax. Refer to the guide, then print the details below.

Print the option used (S, E or R) in Box 34A.

34A ▶

Print your 2022 provisional tax payable in Box 34B.

34B ▶ \$

35 Is this return for a part-year?

No Go to Question 36. Yes Refer to the guide and tick the situation below that applies to you.

- 35A ▶ 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

35B ▶ From
Day Month Year

35C ▶ to
Day Month Year

36 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.

37 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 2021 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.

38 What to do next

- Remember - your return is due on 7 July 2021 unless you have an extension of time.
- Remember - if you have tax to pay, you need to pay it by 7 February 2022 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

39 ▶

Correspondence indicator

Accounts Included? Yes

No