



IR 3 2017

1 April 2016 to 31 March 2017

- You can file your return online at www.ird.govt.nz (search keyword: IR3 2017).
- To see if you need to complete this return use the "Work out my income tax filing options" tool online.
- The 2017 IR3 guide is available on our website. To view a copy go to www.ird.govt.nz (search keywords: IR3G 2017).

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)

1

2 If your correct name is **not** shown above, print it in full in Box 2.

2 Mr Mrs Miss Ms

Please put first names **above** and surname **below**

3 If your correct **postal** address is **not** shown above, print the full address in Box 3.
Don't print your tax agent's address here. See page 8 in the guide.

3
Please put street address or PO Box number **above** and suburb, box lobby or RD and town or city **below**

4 If your correct **street** address is **not** shown below, print it in full in Box 4.

4
Please put street address **above** and suburb, city, RD or region **below**

5 If your correct date of birth is **not** shown below, print it in Box 5.

5
Day Month Year

6 If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6. For more information about BIC codes, go to www.businessdescription.co.nz

6

7 If your correct daytime phone number is **not** shown below, print it in Box 7.

7
Prefix Phone number

8 If your correct bank account number is **not** shown below, print it in Box 8.

8
Bank Branch Account number Suffix

See page 9 in the guide.

9 **Adjustments to your income - student loan and Working for Families Tax Credits customers**

Please check the income list on our website www.ird.govt.nz (search keywords: adjust your income) to see if you need to make any adjustments. If you have already told us your end of year adjustments, you don't need to do anything further. If you do have adjustments to make, tick Box 9A, complete an *Adjust your income (IR215)* form and send it in with your return. See page 9 in the guide.

9A

10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See page 9 in the guide.

Income

Note: If any total is a loss, put a minus sign in the last box provided.

11 Did you receive **family tax credit** from **Work and Income**? Don't include any payments from Inland Revenue. See page 11 in the guide.

No Go to Question 11A Yes Enter the amount from your summary of earnings below.

Total family tax credit from Work and Income

11 ▶ \$, , , .

11A Did you receive **income with tax deducted**, as shown on your summary of earnings? See page 11 in the guide.

No Go to Question 12 Yes Copy the amounts from your summary of earnings to the boxes below.

Total PAYE deducted

11A ▶ \$, , , .

ACC earners' levy

11D ▶ \$, , , .

Total tax deducted

11E ▶ \$, , , .

Total gross income

11B ▶ \$, , , .

Total **income not liable** for ACC earners' levy

11C ▶ \$, , , .

See page 13 in the guide for a list of income not liable for ACC earners' levy (eg, NZ Super, income-tested benefits, student allowances).

12 Did you receive income from **schedular payments**, as shown on your summary of earnings? See page 14 in the guide.

No Go to Question 13 Yes Copy the schedular payment totals from your summary of earnings to Boxes 12A and 12B below. Enter any expenses related to schedular payments in Box 12C (**don't include at Box 26**)

Total tax deducted

12A ▶ \$, , , .

Total gross payments

12B ▶ \$, , , .

Expenses related to schedular payments (**don't include expenses claimed here at Box 26**)

12C ▶ \$, , , .

Net schedular payments (Subtract Box 12C from Box 12B)

12D ▶ \$, , , .

13 Did you have any **New Zealand interest** paid or credited to you? Include any interest from partnerships, look-through companies and/or trusts. Keep your interest statements or certificates.

No Go to Question 14 Yes Print the totals here. See page 15 in the guide.

Total RWT

13A ▶ \$, , , .

Total gross interest

13B ▶ \$, , , .

If any of your interest was received from a partnership, look-through company, trust and/or estate, please tick 13C.

13C

14 Did you have any **New Zealand dividends** paid or credited to you or did you receive shares instead of dividends? Include any dividends from partnerships, look-through companies and/or trusts. Keep your dividend statements.

No Go to Question 15 Yes Print the totals here. See page 17 in the guide.

Total dividend imputation credits

14 ▶ \$, , , .

Total dividend RWT and payments for foreign dividends

14A ▶ \$, , , .

Total gross dividends

14B ▶ \$, , , .

If any of your dividends were received from a partnership, look-through company, trust and/or estate, please tick 14C.

14C

15 Did you receive any taxable **Māori authority distributions**? Keep your distribution statements.

No Go to Question 16 Yes Print the totals here. See page 18 in the guide.

Total Māori authority credits

15A ▶ \$, , , .

Total Māori authority distributions

15B ▶ \$, , , .

16 Did you receive any **New Zealand estate or trust income**? Exclude interest, dividends and distributions shown at Questions 13, 14 or 15, as appropriate.

No Go to Question 17 Yes Print the totals here. See page 18 in the guide.

Total tax paid by trustees

16A ▶ \$, , , .

Total estate or trust income (excluding amount in Box 16C)

16B ▶ \$, , , .

Total taxable distributions from non-complying trusts

16C ▶ \$, , , .

17 Did you receive any **overseas income**? Staple proof of overseas tax paid and a letter detailing any overseas losses to the top of page 3.

No Go to Question 18 Yes Print the totals here. See page 19 in the guide.

Total overseas tax paid

17A ▶ \$, , , .

Total overseas income

17B ▶ \$, , , .

If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, please read page 20 in the guide and tick Box 17C if applicable.

17C ▶

18 Did you receive any **partnership income**? Exclude any income/losses shown at Questions 13, 14, 15, 17, 22 or 24 as appropriate.

No Go to Question 19 Yes Print the totals here. See page 25 in the guide.

Total partnership tax credits

18A ▶ \$, , , .

Total active partnership income

18B ▶ \$, , , .

19 Did you receive any **look-through company (LTC) income**? Exclude any income/loss shown at Questions 13, 14, 15, 17, 22 and 24.

No Go to Question 20 Yes Print the totals here. See page 25 in the guide.

Total LTC tax credits

19A ▶ \$, , , .

Total active LTC income - if this amount is a loss, put a minus sign in the last box.

19B ▶ \$, , , .

Non-allowable deductions this year

19C ▶ \$, , , .

Prior years' non-allowable deductions claimed this year

19D ▶ \$, , , .

Adjusted LTC income

Either add Boxes 19B and 19C or subtract Box 19D from 19B. Print your answer in Box 19E.

19E ▶ \$, , , .

20 **Tax credit and income subtotal**

Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A and 19A. Print the total in Box 20A.

Tax credit subtotal

20A ▶ \$, , , .

Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B and 19E. Print the total in Box 20B.

Income subtotal

20B ▶ \$, , , .

21 Did you receive a **shareholder-employee salary** with no tax deducted?

No Go to Question 22 Yes Print the totals here. See page 26 in the guide.

Total shareholder-employee salary

21 ▶ \$, , , .

If you **did not receive** a shareholder-employee salary but may in the future, please tick Box 21A.

21A ▶

If you qualify for WfFTC, and you are a major shareholder working full-time without pay for your close company which earns gross income, please read page 26 in the guide and tick this box if it applies to you.

21B ▶

22 Did you receive any **rents**?

No Go to Question 23 Yes Print the totals here. See page 27 in the guide.

Net rents

22 ▶ \$, , , .

23 Did you receive income from **self-employment**? Don't include any income from your summary of earnings here.

No Go to Question 24 Yes Print the totals here. See page 27 in the guide.

Self-employed net income

23 ▶ \$, , , .

24 Did you receive any **other income**? This includes income from any taxable property sales/disposals not already included elsewhere in your return.

No Go to Question 25 Yes Print the totals here. See page 29 in the guide.

Please put name of payer **above**, and type of income **below**

Total other net income

24 ▶ \$, , .

Residential land withholding tax (RLWT) credit

24A ▶ \$, , .

Refer to the RLWT update on the notes page (IR3N).

25 **Total income**

Add Boxes 20B, 21, 22, 23 and 24. Print your answer in Box 25.

Total income

25 ▶ \$, , .

26 Are you claiming **other expenses** against your income? **Note:** If you've claimed expenses somewhere else in this return, **do not show them here.**

No Go to Question 27 Yes Print the totals here. See page 31 in the guide.

If you paid someone to complete your return, print that person's name in the panel below.

Please put first names **above**, and surname **below**

Total other expenses claimed

26 ▶ \$, , .

27 **Income after expenses**

Subtract Box 26 from Box 25. Print your answer in Box 27.
Use this amount to work out your tax credits.

Income after expenses

27 ▶ \$, , .

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

No Go to Question 29 Yes Print the net loss amounts in Boxes 28A and 28B. See page 32 in the guide.

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.

Taxable income

29 ▶ \$, , .

Tax credits

Claim a tax credit for donations on the *Tax credit claim form (IR526)*.
Don't send in donation receipts with this IR3 return. See page 33 in the guide.

30 If your **income at Question 27 is between \$24,000 and \$48,000**, you may be able to claim the independent earner tax credit (IETC). See our website at www.ird.govt.nz (search keyword: IETC) and the IR3N or pages 33 to 35 in the guide to see if you're eligible and calculate your IETC.

30A **Are you eligible for this tax credit?** To have the IETC included in your assessment you must tick "Yes" below.

30A ▶ Yes No Go to Question 31

30B If you received **excluded overseas income**, complete the dates you received this below.

30B ▶ Start / /
Day Month Year

End / /
Day Month Year

Print the number of qualifying months here.

30C ▶

Print your tax credit here.

30 ▶ \$.

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

No Go to Question 32 Yes See page 35 of the guide. Print the total here.

31 ▶ \$, , . -

Tax calculation

32 Please use the tax calculation worksheet on the IR3N or page 38 in the guide to work out the amount of tax to pay or amount to be refunded.

Transfer the **tax on taxable income** from Box 2 of the worksheet to Box 32.

Tax on taxable income

32 ▶ \$

Transfer the **residual income tax** from Box 12 of the worksheet to Box 32A.

Residual income tax

32A ▶ \$

(Tick one) Credit Debit

Transfer the **tax calculation result** from Box 14 of the worksheet to Box 32B.

Tax calculation result

32B ▶ \$

(Tick one) Credit Debit

33 Are you entitled to claim an **early payment discount**? See page 42 in the guide.

33 ▶

Yes No

Refunds and/or transfers

Note: If you or your spouse or partner (or ex-spouse or ex-partner) received any Working for Families Tax Credits during the year, this isn't your final refund or tax to pay. You'll need to confirm the details on the Working for Families Tax Credits form and, if there are any changes, staple it to the top of page 3 of this return.

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

Copy your refund from Box 32B to Box 34.

34 ▶ \$

Print any overpayment of 2018 provisional tax you would like refunded in Box 34A.

34A ▶ \$

Add Box 34 and Box 34A and print your answer in Box 34B.

34B ▶ \$

Do you want your refund transferred:

to 2018 provisional tax? Print the amount in Box 34C.

34C ▶ \$

to this year's student loan? Print the amount in Box 34D.

34D ▶ \$

to someone else's income tax account?
Are you "associated"? See page 45 in the guide.

34E ▶ Yes No

Name of taxpayer receiving your refund

Their IRD number

34F ▶

Year ended 31 March Amount

34G ▶ \$

to someone else's 2017 student loan?
Are you "associated"? See page 45 in the guide.

34H ▶ Yes No

Name of taxpayer receiving your refund

Their IRD number

34I ▶

Other - If you want your:

34J ▶ \$

- refund transferred to another tax type, or
 - overpaid 2018 provisional tax transferred to pay your 2017 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract Boxes 34C, 34D, 34G and 34J from Box 34B. Print your answer in Box 34K.

34K ▶ \$

The fastest and safest way to receive your refund is by direct credit to your bank account. Please check the correct bank account number is preprinted at Question 8.

If you bank account isn't preprinted, please include it at Question 8.

2018 provisional tax

35 Is the amount in Box 32A a debit of more than \$2,500?

No Go to Question 36 Yes You may have to pay 2018 provisional tax. See page 46 in the guide, then print the details below.

• Print the option used (S, E or R) in Box 35A.

35A ▶

• Print your 2018 provisional tax payment in Box 35B.

35B ▶ \$, , . 0 0

36 Did you at any time during the income year hold rights in a foreign company, unit trust, superannuation scheme or life insurance policy for which disclosure is required?

36 ▶ No Go to Question 37 Yes See page 48 in the guide.

37 Is this return for a part-year?

37 ▶ No Go to Question 38 Yes See page 48 in the guide. If "Yes", tick the situation below that applies to you.

37A ▶ You arrived in (or returned to) New Zealand and you're now a tax resident

You left New Zealand permanently (for more than 325 days)

You're a student loan borrower and you've left New Zealand for 184 days or more

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

to

37C ▶
Day Month Year

Notice of assessment and declaration

38 Please see page 48 in the guide, then read and sign the following:

The information in this return is true and correct and represents my assessment for the year ended 31 March 2017 as required under the Tax Administration Act 1994. It is also a correct statement of my earnings for the purposes of the Accident Compensation Act 2001.

Signature

Date

Please make a copy of this return for your own records.

There are penalties for not filing a tax return or for filing a false return. See page 7 in the guide.

39 What to do next

- Attach your summary of earnings and/or Working for Families Tax Credits form to your return if you've made any changes on them.
- Print your name and IRD number on all other papers attached to your return.
- Send us your return by 7 July 2017, unless you have an extension of time or a non-standard balance date.
- Send your completed return in the envelope supplied, or to the address shown below. Keep a copy for your records.
- If you have tax to pay, you need to pay it by 7 February 2018 to avoid any penalties (if you have a tax agent, see page 49 in the guide). You can pay earlier if you want to. If you want to pay now, staple your cheque to the front page of this return.

Privacy

To find out what may happen to the information you provide on this form, see page 58 in the guide.

Accident Compensation Act 2001

See page 55 in the guide to understand how the information you provide on this form will be used for ACC purposes.

Send this form to:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

OFFICE
USE ONLY

40 ▶

Operator
code

Corresp
indicator

Payment
attached

Return
cat

All Yes

No

Scanner

March 2017