



## IR3 2020

1 April 2019 to 31 March 2020

- You can file your return in myIR.
- To see if you need to complete this return go to [ird.govt.nz/end-of-year-tax](http://ird.govt.nz/end-of-year-tax)
- The 2020 IR3 guide is available on our website. To view a copy go to [ird.govt.nz/forms-guides](http://ird.govt.nz/forms-guides)

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 [businessdescription.co.nz](http://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. See page 9 in the guide.

8 ▶

Bank Branch Account number Suffix

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

Please check the income list on our website [ird.govt.nz/adjust-income](http://ird.govt.nz/adjust-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 Income below.

Total family tax credit from Work and Income

**11** ▶ \$  ,  ,  ,  .

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

No  Go to Question 12 Yes  Copy the amounts from your Summary of Income 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 Income? See page 14 in the guide.

No  Go to Question 13 Yes  Copy the schedular payment totals from your Summary of Income to Boxes 12A and 12B below. Enter any expenses related to schedular payments in Box 12C (**don't include at Box 28**)

Total tax deducted

**12A** ▶ \$  ,  ,  .

Total gross payments

**12B** ▶ \$  ,  ,  .

Expenses related to schedular payments (**don't include expenses claimed here at Box 28**)

**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 credits

**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**? Attach proof of overseas tax paid and a letter detailing any overseas losses to the return.

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, 23, 25, or 26 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, 23, 25 and 26.

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

No  Go to Question 21 Yes  Print the totals here. See page 27 in the guide.

Total shareholder-employee salary

20 ▶ \$

If you **did not receive** a shareholder-employee salary but may in the future, please tick Box 20A.

20A ▶

Shareholder AIM tax credit

20B ▶ \$

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 27 in the guide and tick Box 20C if it applies to you.

20C

21 **Tax credit and income subtotal**

Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A, 19A and 20B. Print the total in Box 21A.

Tax credit subtotal

21A ▶ \$

Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B, 19E and 20. Print the total in Box 21B.

Income subtotal

21B ▶ \$

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

No  Go to Question 23. Yes  Print the totals below. See page 27 of the guide.

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

Total residential income

22A ▶ \$

Residential rental deductions

22B ▶ \$

Excess residential rental deductions brought forward

22C ▶ **Not applicable**

Residential rental deductions claimed this year

22D ▶ \$

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

22E ▶ \$

Excess residential rental deductions carried forward

22F ▶ \$

23 Did you receive any **other rents**? Don't include any income already shown at Question 22.  
 No  Go to Question 24 Yes  Print the totals here. See page 32 in the guide.  
 Net rents  
 23 ▶ \$  ,  ,  .

24 Did you receive income from **self-employment**? Don't include any income from your summary of income here.  
 No  Go to Question 25 Yes  Print the totals here. See page 33 in the guide.  
 Self-employed net income  
 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 details here. See page 34 in the guide.  
 Residential land withholding tax (RLWT) credit Profit/loss from sale of property - if a loss, put a minus sign in the last box  
 25A ▶ \$  ,  ,  .   25B ▶ \$  ,  ,  .

26 Did you receive any **other income**?  
 No  Go to Question 27 Yes  Print the totals here. See page 35 in the guide.  
 Total other net income  
 26 ▶ \$  ,  ,  .    
 Please put name of payer **above**, and type of income **below**

27 **Total income** Total income  
 Add Boxes 21B, 22E, 23, 24, 25B and 26. Print your answer in Box 27.  
 27 ▶ \$  ,  ,  .

28 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 29 Yes  Print the totals here. See page 37 in the guide.  
 If you paid someone to complete your return, print that person's name in the panel below.  
 Total other expenses claimed  
 28 ▶ \$  ,  ,  .    
 Please put first names **above**, and surname **below**

29 **Income after expenses** Income after expenses  
 Subtract Box 28 from Box 27. Print your answer in Box 29.  
**Use this amount to work out your tax credits.**  
 29 ▶ \$  ,  ,  .

30 Are you claiming **net losses brought forward**?  
 No  Go to Question 31 Yes  Print the net loss amounts in Boxes 30A and 30B. See page 38 in the guide.  
 Amount brought forward Amount claimed this year  
 30A ▶ \$  ,  ,  .   - 30B ▶ \$  ,  ,  .   -

31 **Your taxable income** Taxable income  
 Subtract Box 30B from Box 29. Print your answer in Box 31.  
 31 ▶ \$  ,  ,  .

**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 39 in the guide.

32 If your **income at Question 29 is between \$24,000 and \$48,000**, you may be able to claim the independent earner tax credit (IETC). See our website at [ird.govt.nz/IETC](http://ird.govt.nz/IETC) or pages 39 to 41 in the guide to see if you're eligible and calculate your IETC.

32A **Are you eligible for this tax credit?** To have the IETC included in your assessment you must tick "Yes" below.  
 32A ▶ Yes  No  Go to Question 33

32B If you received **excluded overseas income**, complete the dates you received this below.  
 Start End  
 32B ▶  /  /   /  /   
 Day Month Year Day Month Year  
 Print the number of qualifying months here. 32C ▶    
 Print your tax credit here. 32 ▶ \$  .

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

No  Go to Question 34 Yes  See page 41 of the guide. Print the total here.

33 ▶ \$  ,  ,  .  -

### Tax calculation

34 Please use the tax calculation worksheet on page 44 in the guide to work out the amount of tax to pay or amount to be refunded.

Tax on taxable income

Transfer the **tax on taxable income** from Box 2 of the worksheet to Box 34.

34 ▶ \$  ,  ,  .

Residual income tax

Transfer the **residual income tax** from Box 12 of the worksheet to Box 34A.

34A ▶ \$  ,  ,  .

(Tick one) Credit  Debit

Tax calculation result

Transfer the **tax calculation result** from Box 14 of the worksheet to Box 34B.

34B ▶ \$  ,  ,  .

(Tick one) Credit  Debit

35 Are you entitled to claim an **early payment discount**? See page 48 in the guide.

35 ▶ 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, attach it to your return.

36 **Getting a refund - how do you want it paid?**

Copy your refund from Box 34B to Box 36.

36 \$  ,  ,  .

Print any overpayment of 2021 provisional tax you would like refunded in Box 36A.

36A ▶ \$  ,  ,  .

Add Box 36 and Box 36A and print your answer in Box 36B.

36B \$  ,  ,  .

**Do you want your refund transferred:**

to 2021 provisional tax? Print the amount in Box 36C.

36C ▶ \$  ,  ,  .

to this year's student loan? Print the amount in Box 36D.

36D ▶ \$  ,  ,  .

to someone else's income tax account?  
Are you "associated"? See page 51 in the guide.

36E ▶ Yes  No

Name of taxpayer receiving your refund

Their IRD number

36F ▶

Year ended 31 March  Amount

36G ▶ \$  ,  ,  .

to someone else's 2020 student loan?  
Are you "associated"? See page 51 in the guide.

36H ▶ Yes  No

Name of taxpayer receiving your refund

Their IRD number

36I ▶

Amount

36J ▶ \$  ,  ,  .

Other - If you want your:

- refund transferred to another tax type, or
  - overpaid 2021 provisional tax transferred to pay your 2020 residual income tax debt
- staple a note to the top of the front page of this return.

Subtract Boxes 36C, 36D, 36G and 36J from Box 36B. Print your answer in Box 36K.

36K \$  ,  ,  .

**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 your bank account isn't preprinted, please include it at Question 8.**

