

Income tax return Non-resident individual taxpayers

Income Tax Act 2007 • Tax Administration Act 1994

IR 3NR 2014

1 April 2013 to 31 March 2014

	You can file this return online at www.ird.govt.nz/online Please see page 4 in the IR 3NR guide to see if you need to complete this return.
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)
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 5 of the guide Please 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. Please 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. Day Month Year
6	If your correct daytime phone number is not shown below, print it in Box 6. Country code Prefix Phone number
7	If your correct New Zealand bank account number is not shown below, print it in Box 7. Bank Branch Account number Suffix For information about direct crediting, see page 6 of the guide.
8	Did you receive New Zealand Superannuation? 8 No Go to Question 9. Yes See page 6 in the guide.

Non-resident passive income

9	Did you have any New Zealand interest paid or credited to Keep your interest statements or certificates.	you? Inclu	ide any ir	iterest fro	m partne	erships and	trusts.		
		See page 8	3 of the g	uide. Prir	nt the det	ails below.			
	Don't include any interest subject to approved issuer levy. See page 10 in the guide. If you have income from a PIE see page 22 in the guide.								
	Name of payer	RWT			Gros	s interest			
		\$	ļ.		\$				
		\$			\$				
		\$			\$				
	Total RWT		Total gross	s interest (if	a loss, put a	• n minus sign ir	the last box)	
	9A \$		9B	\$					
	Work out the NRWT on your total interest from the IR 290 clour website at www.ird.govt.nz (keyword: IR290). Print your in Box 9C.		9C	\$,	,			
10	Did you have any New Zealand dividends paid or credited to Keep your dividend statements. Do not include fully impinterest—see page 11 in the guide.	o you? Inc	clude any dends w	dividend here you	s from pa have a 1	artnerships 0% or gre a	and trusts. ater direct	voting	
	No Go to Question 11. Yes	See page	e 11 in th	e guide. I	Print the o	details belo	W.		
	Don't include any interest subject to approved issuer levy If you have income from a PIE see page 22 in the guide.								
	Name of company	Dividend v for foreign		tax and pa	yment	Gross divider	nd		
		\$	<u>,</u>			\$,		
		\$				\$			
		\$				\$			
	Total dividend credits		Total gros	ss dividends			,		
	10AD \$		10B	\$					
	Work out the NRWT on your total dividends from the IR 290 on our website at www.ird.govt.nz (keyword: IR290). Print y answer in Box 10C.) chart our	10C	\$,	,			
11	Did you have any New Zealand royalties paid or credited to Keep your royalty statements .	you? Incl	ude any r	oyalties f	rom partr	nerships an	d trusts.		
	No Go to Question 12. Yes	See page	e 13 in the	e guide. I	Print the o	details belo	W.		
	Total tax		Total gros	ss royalties					
	11A) \$,		11B	\$,	<u> </u>			
	Work out the NRWT on your total royalties from the IR 290 cour website at www.ird.govt.nz (keyword: IR290). Print your in Box 11C.		11C	\$,	,			
12	Total tax credits and total NRWT		Total tax o	erodite					
	Add Boxes 9A, 10A and 11A. Print the total in Box 12A. Copy this amount to Box 28E on page 5.		12A	\$,	,			
	Add Boxes 9C, 10C and 11C. Print the total in Box 12C. Copy this amount to Box 28C on page 5.		Total NRV	\$,	,			

Other income

13	Did you receive New Zealand income with tax deducted? Show interest, dividends and royalties on page 2. Don't include them here.
	No Go to Question 14. Yes See page 14 in the guide. Copy the details from your Summary of earnings (SOE) to the boxes below.
	Total tax deductions Total gross income 13A \$, , , , , , , , , , , , , , , , , ,
14	Did you receive any taxable distributions from a Māori authority? Keep your distribution statement.
	No Go to Question 15. Yes See page 15 in the guide. Print the details below.
	Total Māori authority credits Total Māori authority distributions
	14A > \$, , , , , , , , , , , , , , , , , ,
15	Did you receive any New Zealand partnership income? Show interest, dividends and royalties on page 2. Don't include them here.
	No Go to Question 16. Yes See page 16 of the guide. Print the details below.
	Name of partnership
	IRD number Type of income Partnership tax credits Partnership income \$
	Name of partnership
	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 income (if a loss, put a minus sign in the last box) 15A \$
	Ψ , , ,
16	Did you receive any New Zealand estate or trust income? Show interest, dividends and royalties on page 2. Don't include them here.
	No Go to Question 17. Yes See page 16 of the guide. Print the details below.
	Name of estate or trust
	Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income
	IRD number Type of income Estate or trust tax credits Estate or trust income
	IRD number Type of income Estate or trust tax credits Estate or trust income \$, \$,
	IRD number Type of income Estate or trust tax credits Estate or trust income \$, , , , , , , , , , , , , , , , , ,
	IRD number Type of income Estate or trust tax credits \$ \$ Name of estate or trust Type of income Estate or trust tax credits Estate or trust income Estate or trust tax credits Estate or trust income
	IRD number Type of income State or trust tax credits State or trust income State or trust IRD number Type of income Estate or trust tax credits Estate or trust income State or trust income State or trust income State or trust income Type of income State or trust tax credits Total estate or trust income 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 Total estate or trust income (if a loss, put a minus sign in the last box)
	IRD number Type of income Estate or trust tax credits S Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income S Add all estate or trust income and print the total in Box 16A. Add all estate or trust income and print the total in Box 16B.
17	IRD number Type of income State or trust tax credits State or trust income State or trust IRD number Type of income Estate or trust tax credits Estate or trust income State or trust income State or trust income State or trust income Type of income State or trust tax credits Total estate or trust income 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 Total estate or trust income (if a loss, put a minus sign in the last box)
17	IRD number Type of income S Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income S 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 Total estate or trust income (if a loss, put a minus sign in the last box) 16A S Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at
17	IRD number Type of income S Name of estate or trust Type of income Estate or trust tax credits S Name of estate or trust Type of income Estate or trust tax credits Estate or trust income S 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 Total estate or trust income (if a loss, put a minus sign in the last box) 16A S Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.)
17	IRD number Type of income State or trust tax credits Estate or trust income SType of income Estate or trust tax credits Estate or trust income SType of income Estate or trust tax credits Estate or trust income SType of income SType o
17	IRD number Type of income S Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income S 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 Total estate or trust tax credits Total estate or trust income (if a loss, put a minus sign in the last box) 16A \$ Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.) No Go to Question 18. Yes See page 17 in the guide. Print the totals here Total LTC tax credits
17	IRD number Type of income Estate or trust tax credits Shame of estate or trust Type of income Estate or trust tax credits Estate or trust income Shadd 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 Total estate or trust income (if a loss, put a minus sign in the last box) Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.) No Go to Question 18. Yes See page 17 in the guide. Print the totals here Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box)
17	IRD number Type of income Estate or trust tax credits Festate or trust income Type of income Estate or trust tax credits Estate or trust income S Add all estate or trust tax credits Add all estate or trust tax credits Total estate or trust tax credits Total estate or trust income (if a loss, put a minus sign in the last box) 16A S Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.) No Go to Question 18. Yes See page 17 in the guide. Print the totals here Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) 17B S Non-allowable deduction this year
17	IRD number Type of income Estate or trust tax credits S Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income S 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 Total estate or trust income (if a loss, put a minus sign in the last box) 16A S Did you receive any look-through company (LTC) income? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 13, 14, 19, 20 and 21.) No Go to Question 18. Yes See page 17 in the guide. Print the totals here Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) 17B S Non-allowable deduction this year

Other income

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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 28F 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)
	, , , , , , , , , , , , , , , , , , ,	, ,
19		guide, then print your net rents in Box 19. Net rents (if a loss, put a minus sign in the last box) 19 \$, , .
20	Did you receive income from self-employment in New Zealand?	
		guide, then print your net self-employed income in Box 20. Net self-employed income (if a loss, put a minus sign in the last box) 20 \$, ,
21	Did you receive any other income , (including PIE income—see page 2	2 in the guide) from New Zealand?
		guide, then print the details below and the total in Box 21. Any other income (if a loss, put a minus sign in the last box)
22	2 Total other income Add Boxes 18B, 19, 20 and 21. Print the total in Box 22.	Total other income (if a loss, put a minus sign in the last box) 22 \$,
23	Are you claiming expenses against your income? No Go to Question 24. Yes See page 22 in the If you paid someone to complete your return, print that person's name in the panel below.	guide, then print the details below and the total in Box 23. Total expenses claimed
24	Income after expenses Subtract Box 23 from Box 22. Print your answer in Box 24.	Income after expenses (if a loss, put a minus sign in the last box) 24 \$, , .
25	Are you claiming net losses brought forward?	
		guide. Print the net loss amounts in Box 25A, print the net in Box 25B. Amount claimed this year 25B \$,
26	5 Your taxable income Subtract Box 25B from Box 24. Print your answer in Box 26. Copy this total to Box 28A. If this amount is a loss, print 0.00 in Box 28A	Taxable income (if a loss, put a minus sign in the last box) 26 \$,

Tax credits

27	Did you work in New Zealand at any time from 1 April 2013 to 31 March	ո 2014?				
	No Go to Question 28. 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.					V SO
	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.					
		0				
	Day Month Year We will work out any tax credits you are entitled to and show them	Day on vour no	Month otice of asses	Year sment.		
_	· · ·	··· , · · ··				
10	ax calculation					
28	Calculate your tax here	_				
	Copy your taxable income from Box 26 to Box 28A.		\$,	,		
	To work out the tax on your other income go to page 25 in the guide. Print your answer in Box 28B.		\$,	,		
	Copy your total NRWT from Box 12C to Box 28C.	28C	\$,		
	Add Box 28B and Box 28C and print your answer in Box 28D.	28D	\$,	,		
	Copy your total tax credits from Box 12A to Box 28E.	28E	\$,	,		
	Copy your total tax credits from Box 18A to Box 28F.	28F	\$,	,		
	Add Boxes 28E and 28F and print the total in Box 28G.	28G	\$,	,		
	Subtract Box 28G from Box 28D and print your answer in Box 28H.	28H	\$,	,		
	If Box 28G is larger than Box 28D the difference is a credit. If Box 28D is larger than Box 28G the difference is a debit.	((Tick one)	Credit	Debit	
	This is your residual income tax					
	Print any 2014 provisional tax paid in Box 28I.	281	\$,	,		
	If Box 28H is a credit, add Box 28H and Box 28I. Print your answer in Box 28J.	28]	\$			
	If Box 28H is a debit, subtract Box 28I from Box 28H. Print your answer in Box 28J.		,	,		
	If Box 28I is larger than Box 28J the difference is your refund.	((Tick one)	Refund	Tax to pay	
Re	efunds and/or transfers					
29	Getting a refund—how do you want it paid?					
	Copy your refund from Box 28J to Box 29A.	29A	\$,		
	Print any overpayment of 2015 provisional tax you would like refunded in Box 29B.	29B	\$,	,		
	Add Box 29A and Box 29B and print your answer in Box 29C.	29C	\$,	,		
	Do you want the refund transferred:					
	to your 2015 provisional tax? Print the amount in Box 29D.	29D	\$			
	to someone else's income tax account? Are you "associated"? See page 29 in the guide.		Yes	No O		
	Name of taxpayer receiving your refund	Their IRD nu	umber			
		29F Amount				
	Year ended 31 March		\$,	,		

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	If you want your:				
	refund transferred to another period or tax type				
	 overpaid 2015 provisional tax transferred to pay your 2014 residual income tax debt 				
	staple a note to the top of the front page of this return.				
	Subtract Boxes 29D and 29G from Box 29C. Print your answer in Box 29H. This is your balance, which is the amount we will refund.				
	How would you like the balance paid?				
	 To your bank or other deposit account. Please check your correct account number is shown at Question 7. We recommend you receive your refund by direct credit. 				
	By cheque. Only tick Box 29l if your bank account details are shown				
	at Question 7 and you now want your balance paid by cheque.				
20	015 provisional tax				
30	Is the amount in 28H more than \$2,500?				
	No Go to Question 31. Yes You may have to pay 2015 provisional tax. See page 32 in the guide, then print				
	the details below.				
	Print the option used (S, E or R) in Box 30A.				
	Φ.				
	Print your 2015 provisional tax payable in Box 30B.				
31	Is this return for a part-year?				
	No Go to Question 32. Yes See pages 4 and 36 in the guide and tick the situation below that applies				
	to you.				
	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.				
	From to				
	Print the start and end dates the return is for in the spaces provided 31B				
	Day Month Year Day Month Year				
32	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.				
N	otice of assessment and declaration Please see page 36 in the guide.				
33	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 2014 as required under the				
	Tax Administration Act 1994.				
	There are penalties for not filing a tax return or for filing a				
	false return. See page 37 in the guide.				
	Please make a copy of this return for your own records.				
34	What to do next				
34	Remember—the last day for sending us your return is 7 July 2014.				
	• Remember—if you have tax to pay, you need to pay it by 7 February 2015 to avoid any penalties (if you have a tax agent see page 37				
	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.				
	Post us your return in the envelope supplied and keep a copy for your records.				
Privacy—To find out what may happen to the information you provide in this form, see page 42 in the guide.					
	DEFICE DESCRIPTION OF COMMENT OF DESCRIPTION OF COMMENT				
	DFFICE JSE ONLY Operator Corresp indicator Payment attached Return Cat Al Yes No Scanner				