

Income tax return Non-resident individual taxpayers

Income Tax Act 2007 • Tax Administration Act 1994

IR3NR 2017

1 April 2016 to 31 March 2017

	1 April 2010 to 31 March 2017					
	You can file your return online at www.ird.govt.nz (search keywords: IR3NR 2017). The 2017 IR3NR guide is available on our website. To view a copy go to www.ird.govt.nz (search keywords: IR3NRG 2017). Please see page 4 in the IR3NR 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 See page 5 of the guide.					
8	Did you receive New Zealand Superannuation? 8 No Go to Question 9. Yes See page 5 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? Inc	clude any i	interes	st from pa	ırtnersh	ips and	trusts.		
	No Go to Question 10. Yes	Print the	details b	elow. S	See page 7	of the	guide.			
	Don't include any interest subject to approved issuer levy If you have income from a PIE see page 17 in the guide.	y. See pa	ge 8 in the	e guid	e.					
	Name of payer	RWT			G	ross inter	est			
		\$			\$					
		\$			\$					
		\$			\$,			
	Total RWT		Total gros	e interes			, us sign in	the last be	v)	
	Φ.			\$	st (if a loss, p	out a min	ius sigii iii	the last bo	X)	
	, , , ,		9B	Ψ	,		,	•		
	Work out the NRWT on your total interest from the rates gour website www.ird.govt.nz (search keywords: NRWT rate Print your answer in Box 9C.		9C	\$,		,			
10	Did you have any New Zealand dividends paid or credited Keep your dividend statements. Do not include fully imp interest - see page 9 in the guide.									
	No Go to Question 11. Yes	Print th	ne details	below.	See page	9 in th	e guide.			
	If you have income from a PIE see page 17 in the guide.									
	Name of company		d withholdin gn dividends		d payment	Gross	dividend			
	Table of company	\$,,, a,,,,ae,,as			\$	arriderid			
		\$,			\$,		
		\$,		•			,	•	
		Ф	,			\$,	•	
	Total dividend credits		Total gros	s divide	nds					
	10A \$, , ,		10B	\$,		,	•		
	Work out the NRWT on your total dividends from the rates			_						
	on our website www.ird.govt.nz (search keywords: NRWT Print your answer in Box 10C.	rates).	10C	\$,		,			
11	Did you have any New Zealand royalties paid or credited to Keep your royalty statements .	o you? In	clude any	royalt	ties from p	oartner	ships an	d trusts.		
	No Go to Question 12. Yes	Print th	ne details	below.	. See page	10 in t	he guide	2.		
	Total tax		Total gros	s royalti	ies					
	11A) \$		11B	\$						
	Work out the NRWT on your total royalties from the rates				,		,			
	on our website www.ird.govt.nz (search keywords: NRWT) Print your answer in Box 11C.	rates).	11C	\$,		,			
12	Total tax credits and total NRWT									
	Add Boxes 9A, 10A and 11A. Print the total in Box 12A.		Total tax							
	Copy this amount to Box 28E on page 5.		12A	\$,		,	•		
	Add Boxes 9C, 10C and 11C. Print the total in Box 12C.		Total NRV							
	Copy this amount to Box 28C on page 5.		12C	\$,		,	•		

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 Copy the details from your <i>Summary of earnings (SOE)</i> to the boxes below. See page 11 in the guide.							
	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 Print the details below. See page 12 in the guide. 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 Print the details below. See page 12 in the guide. 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 income (if a loss, put a minus sign in the last box)							
	15A \$ 15B \$							
16	Did you receive any New Zealand estate or trust income? Show interest, dividends and royalties on page 2. Don't include them here							
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16	No Go to Question 17. Yes Print the details below. See page 13 in the guide.							
16	No Go to Question 17. Yes Print the details below. See page 13 in the guide. Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income \$,							
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16	No Go to Question 17. Yes Print the details below. See page 13 in the guide. 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.							
16	No Go to Question 17. Yes Print the details below. See page 13 in the guide. Name of estate or trust IRD number Type of income Estate or trust tax credits \$\$\$\$, 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 \$\$\$\$,							
16	No Go to Question 17. Yes Print the details below. See page 13 in the guide. 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 \$ Name of estate or trust 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)							
	No Go to Question 17. Yes Print the details below. See page 13 in the guide. Name of estate or trust IRD number Type of income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income Add all estate or trust tax credits In Box 16A. Add all estate or trust income and print the total in Box 16B. Total estate or trust tax credits In Box 16A. Add all estate or trust income and print the total in Box 16B. Total estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box							
	No Go to Question 17. Yes Print the details below. See page 13 in the guide. Name of estate or trust IRD number Type of income Estate or trust tax credits Symbol							
	No Go to Question 17. Yes Print the details below. See page 13 in the guide. Name of estate or trust IRD number Type of income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income State or trust income State or trust tax credits State or trust income Add all estate or trust tax credits In Box 16A. Add all estate or trust income and print the total in Box 16B. Total estate or trust tax credits In Box 16A. Add all estate or trust income and print the total in Box 16B. Total estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box) 16B STOTAL estate or trust income (if a loss, put a minus sign in the last box							
	No Go to Question 17. Yes Print the details below. See page 13 in the guide. 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 RAdd all estate or trust tax credits S S S S S S S S S S S S S S S S S S S							
	Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income Type of income Estate or trust tax credits Estate or trust income 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 income (if a loss, put a minus sign in the last box) Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Prior years' non-allowable deduction claimed this year							
	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) Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box)							
	Name of estate or trust IRD number Type of income Estate or trust tax credits Estate or trust income Type of income Estate or trust tax credits Estate or trust income 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 income (if a loss, put a minus sign in the last box) Total LTC tax credits Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Total active LTC income (if a loss, put a minus sign in the last box) Prior years' non-allowable deduction claimed this year							

Other income

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	Did you receive any New Zealand rents? No Go to Question 20. Yes Print your net re	nts below. See page 14 in the guide. 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? No Go to Question 21. Yes Print your net se	If-employed income below. See page 15 in the guide. Net self-employed income (if a loss, put a minus sign in the last box)
21	Did you receive any other income , (including PIE income and income and 17 in the guide) from New Zealand? No Go to Question 22. Yes Print the details a	me from any taxable property sales/disposals - see page 16 and total below. See page 16 in the guide.
	Please put name of payer above and type of income below	Any other income (if a loss, put a minus sign in the last box)
	Name of payer	Residential land withholding tax (RLWT) credit 21A Refer to the RLWT update on the notes page (IR3NRN)
22	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 other expenses against your income? Note: If you show them here. No Go to Question 24. Yes Print the details a lf you paid someone to complete your return, print that person's name in the panel below.	I've claimed expenses somewhere else in the return, do not and total below. See page 17 in the guide. Total other expenses
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? No Go to Question 26. Yes Print the loss am Amount brought forward 25A \$,	ounts below. See page 18 in the guide. Amount claimed this year 25B \$, , ,
26	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 7ealand at any time from 1 April 2016 to 31 M	March 2017?						
2)								
	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.							
	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	to						
	Day Month Year	Day Month Year						
	We will work out any tax credits you are entitled to and show the	em on your notice of assessment.						
Ta	x calculation							
28	Calculate your tax here							
	Copy your taxable income from Box 26 to Box 28A.	28A \$						
	To work out the tax on your other income use the "Tax on annual income calculator" on our website or page 19 in the guide. Print your answer in Box 28B.	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 \$						
	Copy any residential land withholding tax credit from Box 21A to Box 28FA.	28FA \$, , , , ,						
	Add Boxes 28E, 28F and 28FA 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. This is your residual income tax.	(Tick one) Credit Debit						
	Print any 2017 provisional tax paid in Box 28I.	281 \$						
	If D = 2011 :	, , , , , , , , , , , , , , , , , , , ,						
	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	funds 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 2018 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 2018 provisional tax? Print the amount in Box 29D.	29D \$, ,						
	to someone else's income tax account? Are you "associated"? See page 22 in the guide.	29E Yes No						
	Name of taxpayer receiving your refund	Their IRD number						
	Year ended 31 March	Amount 29G \$, , .						

If you want your: • refund transferred to another period or tax type • 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 29D and 29G from Box 29C. Print your answer in Box 29H. This is your balance, which is the amount we will refund. The fastest and safest way to receive your refund is by direct credit to your New Zealand bank account. Please check the bank account number is preprinted at Question 7. If your New Zealand bank account isn't preprinted please include it at Question 7.						
2018 provisional tax						
30 Is the amount in 28H more than \$2,500? No Go to Question 31. Yes You may have to pay 2018 provisional tax. See page 24 in the guide, then print the details below.						
Print the option used (S, E or R) in Box 30A.						
Print your 2018 provisional tax payable in Box 30B.						
31 Is this return for a part-year?						
No Go to Question 32. Yes See pages 4 and 26 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						
for in the spaces provided 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.						
Notice of assessment and declaration Please see page 27 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 2017 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 27 in the guide. Signature / / / Date						
Please make a copy of this return for your own records.						
 What to do next Remember - your return is due on 7 July 2017 unless you have an extension of time. Remember - 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 27 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 or make a payment electronically. Post your return to: Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045, New Zealand. Keep a copy for your records. 						
Privacy - to find out what may happen to the information you provide in this form, see page 30 in the guide.						
OFFICE USE ONLY 35 Operator Corresp indicator Payment Return Al Yes No Scanner						