

Accident Compensation Act 2001 • Income Tax Act 2007 • Tax Administration Act 1994

## IR3 2021

## 1 April 2020 to 31 March 2021

•	You can complete your return in myIR. To see if you need to complete this return go to ird.govt.nz/end-of-year-tax The 2021 IR3 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides
1	If your IRD number is <b>not</b> 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 <b>not</b> shown above, print it in full in Box 2. <b>2</b> Mr Mrs Miss Ms Put first names <b>above</b> and surname <b>below</b>
3	If your correct <b>postal</b> address is <b>not</b> shown above, print the full address in Box 3. Do not print your tax preparers address here. See the guide for further details.
	3 Dut street address or DO Boy number above and subwith Boy Johbu or DD and town or situ below.
	Put street address or PO Box number <b>above</b> and suburb, Box lobby or RD and town or city <b>below</b>
4	If your correct <b>street</b> address is <b>not</b> shown below, print it in full in Box 4.
	Put street address <b>above</b> and suburb, city, RD or region <b>below</b>
5	If your correct date of birth is <b>not</b> shown below, print it in Box 5.
5	Day Month Year
6	If your business industry classification (BIC) code is not shown below or
Ū	has changed, print it in Box 6. For more information about BIC codes, go to <b>businessdescription.co.nz</b>
7	If your correct daytime phone number is <b>not</b> shown below, print it in
	Box 7. Prefix Phone number
8	If your correct bank account number is <b>not</b> shown below,
0	print it in Box 8. See the guide for further details.
	Bank Branch Account number Suffix
9	Adjustments to your income, student loan and Working for Families Tax Credits sustamore
9	Adjustments to your income - student loan and Working for Families Tax Credits customers Check the income list on our website 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 do not need to do anything further. If you do have adjustments to make, 9A
	tick Box 9A, complete an <b>Adjust your income - IR215</b> form and send it in with your return. See the guide for further details.
10	You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See the guide for further details

Ine	COME Note: If any total is a loss, put	a minus sign in the last E	Box provided.	
11	Did you receive <b>family tax credit</b> from	n Work and Income? Do	not include any payments from Inland Revenue. See the guide for further d	etails.
	No Go to Question 11A	Yes Enter the a	amount from your Summary of Income below.	
			Total family tax credit from Work and Income	
11A	No Go to Question 12		ur Summary of Income? See the guide for further details. Imounts from your Summary of Income to the Boxes below.	
	Total PAYE deducted		Total gross income	
	11A \$ ,	,	11B \$ , , ,	
	ACC earners' levy 11D \$		Total <b>income not liable</b> for ACC earners' levy	
	Total tax deducted	, .	See the guide for a list of income not liable for ACC	
	11E \$ ,	,	earners' levy (for example NZ Super, income-tested benefits and student allowances).	
12	Did you receive income from schedu	I <b>lar payments</b> , as showr	n on your Summary of Income? See the guide for further details.	
	No Go to Question 13	Yes Copy the s	chedular payment totals from your Summary of Income to Boxes 12A and fer any expenses related to schedular payments in Box 12C <b>(do not include</b> a	
	Total tax deducted			
	12 <b>N</b> Y Ş ,	, Total gross payments		
		12B \$		
			lular payments ( <b>do not include expenses claimed here at Box 29</b> )	
		12C Ş	, , ,	
			12D \$	
13	Did you have any <b>New Zealand inter</b> trusts. Keep your interest statements		you? Include any interest from partnerships, look-through companies and	/or
	No Go to Question 14		otals here. See the guide for further details.	
	Total RWT		Total gross interest	
	If any of your interest was received fr			
	company, trust and/or estate, tick 13			
14	Did you have any <b>New Zealand divic</b> from partnerships, look-through con		o you or did you receive shares instead of dividends? Include any dividend eep your dividend statements.	iS
	No Go to Question 15	Yes Print the t	otals here. See the guide for further details.	
	Total dividend imputation credits			
	Total dividend RWT credits	,	Total gross dividends	
	14A \$		14B \$	
	If any of your dividends were received company, trust and/or estate, tick 14		ok-through	
15	Did you receive any taxable Māori au	uthority distributions?	Keep your distribution statements.	
	No Go to Question 16	Yes Print the t	otals here. See the guide for further details.	
	Total Māori authority credits		Total Māori authority distributions	
16		,	xclude interest, dividends and distributions shown at Questions 13, 14, or	15
10	as appropriate.			, J,
	No Go to Question 17 Total tax paid by trustees	Yes Print the t	otals here. See the guide for further details. Total estate or trust income (excluding amount in Box 16C)	
	16A \$	,	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 the guide for further details.
	Total overseas income
	17A \$ , ,
	If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, see the guide and tick Box 17C if applicable.
18	Did you receive any <b>partnership income</b> ? Exclude any income/losses shown at Questions 13, 14, 15, 17, 22, 23, 25, or 27 as appropriate.
	No     Go to Question 19     Yes     Print the totals here. See the guide for further details.
	Total partnership tax credits     Total active partnership income       18A     \$
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 27.
	No     Go to Question 20     Yes     Print the totals here. See the guide for further details.       Total LTC tax credits     For the totals here. See the guide for further details.
	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
	<b>19C</b> \$ , , , , , , , , , , , , , , , , , ,
	19D \$
	Adjusted LTC income
	Either add Boxes 19B and 19C or subtract Box 19D from 19B. Print your answer in Box 19E.
20	Did you receive a <b>shareholder-employee salary</b> with <b>no</b> tax deducted?
	No Go to Question 21 Yes Print the totals here. See the guide for further details. Total shareholder-employee salary
	If you <b>did not receive</b> a shareholder-employee salary but may in the
	future, tick Box 20A.  Shareholder AIM tax credit  20B  \$
	If you qualify for WfETC, and you are a major shareholder working full-time without pay for your close company
	which earns gross income, see the guide and tick Box 20C if it applies to you.
21	Tax credit and income subtotal Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A, 19A and 20B. Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C,
	Print the total in Box 21A.     17B, 18B, 19E and 20. Print the total in Box 21B.       Tax credit subtotal     Income subtotal
	21A \$ 21B \$
22	Did you receive any <b>income or incur any expenditure from residential property</b> ?
	No     Go to Question 23.     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   Residential rental deductions     22A   \$
	Excess residential rental deductions brought forward Residential rental deductions claimed this year
	22C▶ \$ 22D▶ \$
	Net residential income - if a loss, put a minus sign in the last Box Excess residential rental deductions carried forward
	22E ▶ \$ , , ,
23	Did you receive any <b>other rents</b> ? Do not include any income already shown at Question 22.
	No Go to Question 24 Yes Print the totals here. See the guide for further details.
	Net rents

24	Did you receive income from self-employment? Do not include any income from your Summary of Income here.
	No Go to Question 25 Yes Print the totals here. See the guide for further details. Self-employed net income
	24 🕨 \$ , , ,
25	Did you receive any <b>income from taxable property sales/disposals</b> not already included elsewhere in the return? (Do not include any bright-line loss)
	NoGo to Question 26YesPrint details here. See the guide for further details.
	Residential land withholding tax (RLWT) credit       Profit/loss from sale of property - if a loss, put a minus sign in the last Box         25A       \$
26	
26	Did you receive any <b>government subsidy</b> ? Do not include subsidy amounts here which have been included in the gross earnings or schedular payments section of your IR3 return.
	No Go to Question 27 Yes Print the details here. See the guide for further details. Total government subsidy
	26 \$
27	Did you receive any <b>other income</b> ?
	NoGo to Question 28YesPrint the totals here. See the guide for further details.
	Total other net income
	Put name of payer <b>above</b> , and type of income <b>below</b>
28	Total income     Total income       Add Boxes 21B, 22E, 23, 24, 25B, 26 and 27. Print your answer in Box 28.     28
	· · · · · ·
29	Are you claiming <b>other expenses</b> against your income? <b>Note</b> : If you've claimed expenses somewhere else in this return, <b>do not show them here</b> .
	No     Go to Question 30     Yes     Print the totals here. 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 claimed
	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 \$ \$ , , ,
	If you paid someone to complete your return, print that person's name in the panel below.
30	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 \$ \$ , , ,
30	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 \$ \$ , , , , , , , , , , , , , , , , ,
30	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 \$ \$ , , , , , , , , , , , , , , , , ,
	If you paid someone to complete your return, print that person's name in the panel below.   Total other expenses   Put first names above, and surname below   Income after expenses   Income after expenses   Subtract Box 29 from Box 28. Print your answer in Box 30.   Use this amount to work out your tax credits.   Are you claiming net losses brought forward?   No   Go to Question 32   Yes   Print the net loss amounts in Box 31A and 31B. See the guide for further details.
	If you paid someone to complete your return, print that person's name in the panel below.   Put first names above, and surname below   Income after expenses   Subtract Box 29 from Box 28. Print your answer in Box 30.   Use this amount to work out your tax credits.   Are you claiming net losses brought forward?
	If you paid someone to complete your return, print that person's name in the panel below.   Income after expenses   Put first names above, and surname below   Income after expenses   Income after expenses   Subtract Box 29 from Box 28. Print your answer in Box 30.   Use this amount to work out your tax credits.   Are you claiming net losses brought forward!   No   Go to Question 32   Yes   Print the net loss amount is in Boxes 31A and 31B. See the guide for further details.   Amount brought forward
31	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 ↓ \$ , , , , , , , , , , , , , , , , , ,
31	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 \$ \$ 1000000000000000000000000000000000
31	If you paid someone to complete your return, print that person's name in the panel below.   29   20 <t< th=""></t<>
31	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 ↓ \$ , , , , , , , , , , , , , , , , , ,
31	If you paid someone to complete your return, print that person's name in the panel below.   Put first names above, and surname below     Income after expenses   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 28. Print your answer in Box 30.   Subtract Box 29 from Box 30. Print your answer in Box 30.   Your taxable income   Subtract Box 31B from Box 30. Print your answer in Box 32.   Subtract Box 31B from Box 30. Print your answer in Box 32.   Subtract Box 31B from Box 30. Print your answer in Box 32.   Subtract Box 31B from Box 30. Print your answer in Box 32.   Subtract Box 31B from Box 30. Print your answer in Box 32.   Subtract Box 31B from Box 30. Print your answer in Box 32.
31 32 33	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29 ↓ \$ , , , , , , , , , , , , , , , , , ,
31 32 33	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed 29) \$
31 32 33 <b>Ta</b> 34	If you paid someone to complete your return, print that person's name in the panel below.   Total other expenses   Put first names above, and surname below     Income after expenses   Subtract Box 29 from Box 28. Print your answer in Box 30.   30 \$   30 \$   Are you claiming net losses brought forward?   No   Co to Question 32   Yes   Print the net loss amount claimed this year   31A)   \$   Your taxable income   Subtract Box 31B from Box 30. Print your answer in Box 32.   32   \$   Are you carrying a loss back?   No   Go to Question 34   Yes   Print the loss carry back in Box 33. See the guide for further details.   Amount of loss carry back   No   Go to Question 34   Yes   Print the loss carry back in Box 33. See the guide for further details.   Amount of loss carry back   No   Go to Question 34   Yes   Print the loss carry back in Box 33. See the guide for further details.   Amount of loss carry back   No   Go to Question 34   Yes   Print the loss carry back in Box 33. See the guide for further details.   Amount of loss carry back   33   \$   33   \$   Subtract Box 30 is between \$24,000 and \$48,000, you may be able to claim the independent earner tax credit (IETC).

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34B	If you received <b>excluded overseas income</b> , complete the dates you received t Start Er	
	34B	
	Day Month Year	Day Month Year
	Print the number of qualifying months here. 34	4C▶
	Print your tax credit here.	4 ▶ \$
35	Do you have excess imputation credits brought forward?	
	No Go to Question 36 Yes Print the total here. See the	guide for further details.
	2	\$ <b>5</b> \$
Ро	rtfolio Investment Entity calculation	
36	Did you receive any Portfolio Investment Entity (PIE) income?	
	No Go to Question 37 Yes Print the totals here. See th	e guide for further details.
		al PIE Income/Loss
	36A \$ , , ,	B \$ , ,
	Lise the DIE worksheet in the guide work out your DIE calculation	5C \$ , ,
Та	x calculation	
37	Use the tax calculation worksheet in the guide to work out the amount of tax	
	Transfer the <b>tax on taxable income</b> from Box 2 of the worksheet to Box 37.	Tax on taxable income
	Transfer the tax of taxable income from box 2 of the worksheet to box 37.	Residual income tax
	Transfer the <b>residual income tax</b> from Box 14 of the worksheet to Box 37A.	37A 🕨 Ş
		(Tick one) Credit Debit
		Tax calculation result
	Transfer the <b>tax calculation result</b> from Box 16 of the worksheet to Box 37B.	37B▶ \$,,
		(Tick one) Credit Debit
38	Are you entitled to claim an <b>early payment discount</b> ? See the guide for further details.	38 Yes No
Re	funds and/or transfers	
Note	e: If you, your partner, or ex-partner, received any Working for Families Tax Credits can check and update your Working for Families details in myIR.	during the year, this is not your final refund or tax to pay.
39	Getting a refund - how do you want it paid?	
	Copy your refund from Box 37B to Box 39. Do you want your refund transferred:	39 \$ <u>,</u> , .
	to 2022 provisional tax? Print the amount in Box 39A.	<b>39A</b> ▶ \$
	to this year's student loan? Print the amount in Box 39B.	39B ▶ \$
	to someone else's income tax account?	39C Yes No
	Are you "associated"? See the guide for further details. Name of taxpayer receiving your refund	Their IRD number
		39D
	Year ended 31 March Amount	<b>39E</b>
	to someone else's 2021 student loan?	
	Are you "associated"? See the guide for further details.	39F Yes No
	Name of taxpayer receiving your refund	Their IRD number 39G
	Amount	зэн , ,
	Other - If you want your: • refund transferred to another tax type, or	
	• 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 Boxes 39A, 39B, 39E and 39H from Box 39. Print your answer in Box 39I.

391	\$	,	,		

The fastest and safest way to receive your refund is by direct credit to your bank account. Check the correct bank account is preprinted at Question 8. If your bank account is not preprinted, include it at Question 8.

ut Q	uestion 6. Il your bank account is not preprinted, include it at Question 6.						
2022 provisional tax							
40	Is the amount in Box 37A a debit of more than \$5,000?						
	No Go to Question 41 Yes You may have to pay 2022 provisional tax. See the guide, then print the details below.						
	• Print the option used (S, E or R) in Box 40A.						
	• Print your 2022 provisional tax payment in Box 40B.						
41	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?						
	41         No         Go to Question 42         Yes         See the guide for further details.						
42	Is this return for a part-year?						
	42 No Go to Question 43 Yes Refer to the guide. If "Yes", tick the situation below that applies to you.						
	42A 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 From to 42C						
	provided. Day Month Year Day Month Year						
No	otice of assessment and declaration						
43	Refer to 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 2021 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       Date       /						
Make a copy of this return for your own records. There are penalties for not completing a tax return or for filing a false return. See the guide for further details.							
44	What to do next						
	• Attach your summary of income and/or Working for Families Tax Credits form to your return if you've made any changes on them.						
	<ul> <li>Print your name and IRD number on all other papers attached to your return.</li> <li>Send us your return by 7 July 2021, unless you have an extension of time or a non-standard balance date.</li> </ul>						
	<ul> <li>Send your completed return to the address shown below. Keep a copy for your records.</li> </ul>						
	• 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 payments: –   electronically, through your bank - we recommend you pay electronically using the "pay tax" function provided by most						
	New Zealand banks, or – by credit card online through our website.						
Priv	vacy						
	ind out what may happen to the information you provide on this form, see the guide for further details.						
Acc	ident Compensation Act 2001						
Refe	er to the guide to understand how the information you provide on this form will be used for ACC purposes.						
Sen	d this form to: Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt, 5045						
Kee	p a copy for your records.						
OFF	ICE USE ONLY 45 Correspondence indicator Accounts Included? Yes No						